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ABSTRACT

To promote sound and efficient school budgeting and accounting, this revision of a 1975 manual outlines a system of financial accounts to be followed by Oregon's school districts. In discussing the budgeting process, the first part describes the budget document and the role of the school district board, suggests budget meeting agendas, and provides a checklist of budget criteria. The second part discusses different types of expenditures and revenues and gives the official definitions and code numbers for groups of accounts and for the many governmental, proprietary, and fiduciary funds. Copies of budget forms are added, along with two appendices. Appendix A distinguishes school supplies from school equipment, defining and listing examples of both types of articles. Appendix B comprises a 58-page glossary of financial and educational terms used. (Author/RW)

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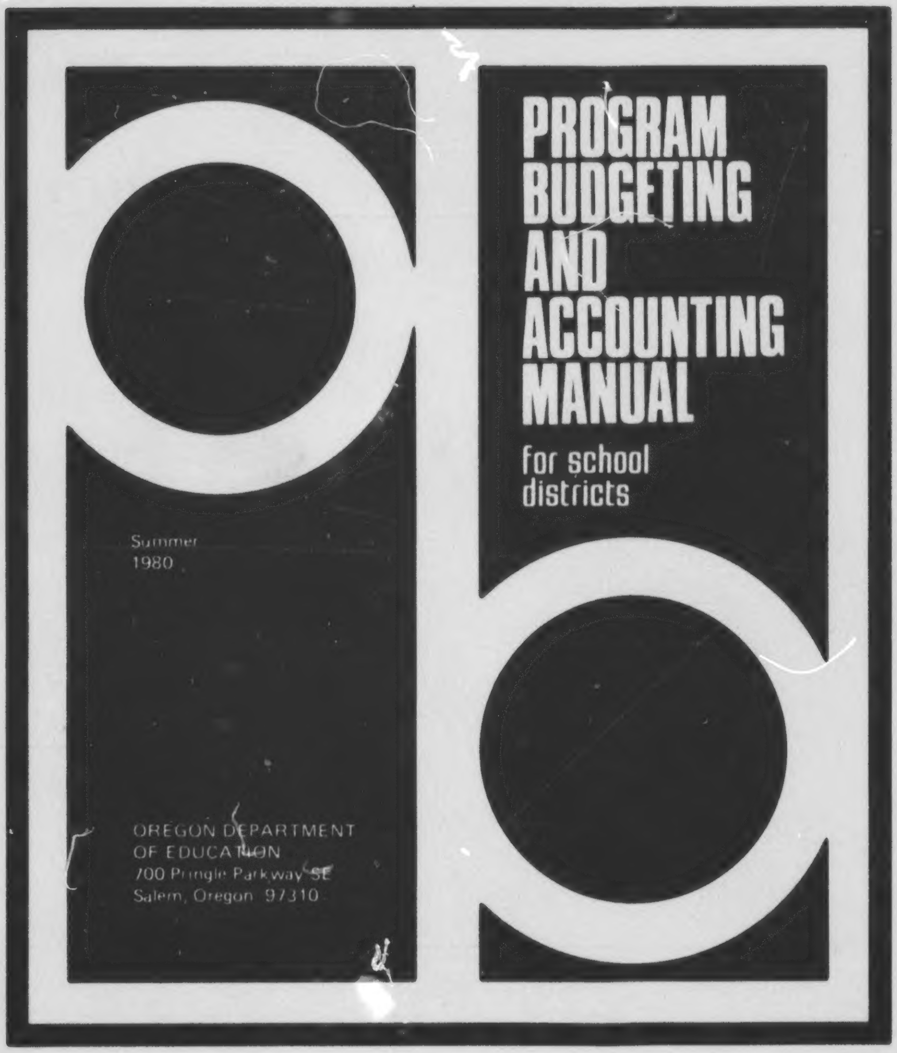

# PROGRAM BUDGETING AND ACCOUNTING MANUAL

for school districts

Summer
1980

OREGON DEPARTMENT
OF EDUCATION
700 Pringle Parkway SE
Salem, Oregon 97310

EA 013 874

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# PROGRAM BUDGETING AND ACCOUNTING MANUAL

Summer 1980

1859

Oregon Department of Education
700 Pringle Parkway SE
Salem, Oregon 97310

Verne A. Duncan
State Superintendent of Public Instruction

Milt Baum, Associate Superintendent
Management Services Division

## STATEMENT OF ASSURANCE

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# FOREWORD

The spectre of inflation eroding available resources haunts every school district these days. Sound principles of management, with an efficient budgeting and accounting system, form the basis of accountability that is essential in coping with current fiscal pressures.

The Program Budgeting and Accounting Manual outlines an improved system of financial accounts for school districts in Oregon. It is compatible with the U.S. Department of Education (formerly Office of Education) structure of financial accounts by program, which eventually will be adopted by every state. The system is designed to help interested persons see how much instructional and support programs cost and where the educational dollar is being spent.

The manual was developed under the leadership of Milt Baum, Associate Superintendent of the Management Services Division, and Ed Sanford, Director of School Business Systems and Auxiliary Services. The effort was coordinated by Guy Waldroop, Coordinator of School Business Systems, and was brought to completion by Phillip L. Rice who filled Guy's position upon his retirement.

I commend the efforts of the advisory committee for assisting us in the development of the first edition of this manual. Further, I wish to thank all those who have contributed since then in its revision.

Your critique and comments will be helpful toward further refinements and revisions of the manual. Please write or call Phil Rice, Coordinator of School Business Systems, telephone 378-8142, or use the toll-free number 1-800-452-7813.

Verne A. Duncan
State Superintendent of
Public Instruction

## NOTES TO THE READER

This edition of the Program Budgeting and Accounting Manual is a revision of the first edition dated April 1975. Material subject to change, such as the budget calendar and election procedures, have been eliminated. These will be communicated periodically by the Oregon Department of Education to school districts.

Excerpts from the U.S. Department of Education Handbook II, Revised, titled "Financial Accounting, Classification and Standard Terminology for Local and State School Systems," also have been omitted because they were relevant only during the period of transition to program budgeting. This material, of course, is in Handbook II, Revised for reference when needed.

The principle addition to the manual is the list and definitions of balance sheet accounts commonly used in school disticts. Although this information is also in the USOE Handbook, the convenience of a ready reference justifies its inclusion here.

Department of Education administrative rules require school districts to classify program expenditures to Level III of the function classification. Recent legislative amendment to the Local Budget Law directs that object classification of school district expenditures be made to the second digit of the three digit code. A district, at its option, may classify its expenditures beyond these mandated levels.

It should be understood that the account code structure set forth in this manual is designed to identify the account classifications and to show their relationship. School districts have the option of using this code structure or adopting a different system of codification. Districts, however, may not alter the definitions of the accounts.

Please feel free to contact the Department of Education if questions arise concerning the use of this manual in district budgeting and accounting efforts.

Ed Sanford, Director
School Business Systems and
Auxiliary Services

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# THE BUDGETING PROCESS

The school budget document is probably the most important single publication which any school system presents to the local citizens. It is the instrument which expresses the system's plan for operating its schools. It is also the expression in dollars of the community's educational policy.

The superintendent, as executive officer of the district school board, furnishes leadership for the board in taking the budget through its several stages of development. Growing out of the long-term plan and the budget file, the preliminary budget document is compiled and presented to the budget committee. After final adoption by the levying board, the document becomes the official budget as required by the Local Budget Law.

Careful attention to the content, organization, and format of the annual school budget document will help guarantee that the community wisely decides the financial level at which the public schools will be supported. These are the suggested features of the budget document:

| | |
|---|---|
| Cover | Indicate on the cover the date the budget document will be presented to the committee, fiscal period covered, name and number of the district, county, and state; note that this is a "proposed" budget. |
| Personnel | On the first page list the school board members with the dates that their terms expire, appointed members of the budget committee with the dates their terms expire, and the budget development staff (supervisors, directors, business office head, clerk, etc.).<br>The second page could contain the members of local budget committee, steering committees, advisory committees, and the school principals. |
| Budget Message | It is suggested that the budget message be written into the budget document as a letter of transmittal from the executive officer of the district to the budget committee.<br>According to ORS 294.391, the budget message shall:<br>1. Explain the budget document;<br>2. Contain an outline of the proposed financial policies for the ensuing year;<br>3. Describe in connection with the financial policies of the school district the important features of the budget document;<br>4. Set forth the reasons for the salient changes in appropriation and revenue items from the previous years;<br>5. Explain the major changes in financial policy. |

| | |
|---|---|
| Budget Calendar | The calendar in the budget document outlines the steps of budget development and the procedures for complying with the provisions of the Local Budget Law. |
| Table of Contents | For the convenience of users of the budget document, a well-organized, detailed table of contents should be prepared and placed near the front of the document. |
| The Budget | The school district budget as finally adopted should contain: (1) expenditures and resources in detail and in summary, (2) explanation of changes in budgeted expenditures and revenue of the current and ensuing years, (3) financial summary, and (4) publication packet. |

## DISTRIBUTION OF SCHOOL DISTRICT BUDGET

The budget and related documents are to be distributed as outlined below. The ORS reference is the statutory authority for the distribution.

Two copies each of the following documents to the county assessor (ORS 294.555; 310.060):

Budget document as finally adopted
Notice of Property Tax Levy (original and copy)
Newspaper clipping of published notices per ORS 294.421 (1) and (2), or
Mailing to voters per ORS 294.421 (4), if applicable, or
Posted notice per ORS 294.421 (5), if applicable
Resolutions adopting budget, making appropriations, and declaring the tax levy (ORS 294.435) and all other information as required by Oregon Administrative Rule 150-294.555.

The county assessor will mail one copy of the above materials to the Department of Revenue.

One copy each of Budget Document as finally adopted, and Notice of Property Tax Levy to each of the following:

County clerk (ORS 310.060)
County treasurer (if bonded indebtedness exists) (ORS 328.265)
ESD superintendent (ORS 310.060)
State Superintendent of Public Instruction (ORS 326.310)

# SUGGESTED AGENDA
# FOR THE FIRST MEETING OF THE SCHOOL DISTRICT BOARD IN EACH SCHOOL YEAR

(Name of School District)
(Date - Time - Place)

1. Minutes of last meeting

2. District school board organization and annual procedural business
   a. Introduce and welcome newly elected directors. [New directors are presumed to have been sworn in within 30 days following their election in accordance with ORS 332.005 (3).
      Oath of Office

      "I,____________________, being duly sworn, will support the Constitutions and the laws of the United States and the State of Oregon, and will discharge the duties of the school district to the best of my ability, so help me, God."]

   b. Elect board chairman, vice chairman
   c. Determine amounts of the fidelity bonds of persons who shall be bonded
   d. Designate the following:
      i) Chief administrative officer who thereby becomes school district clerk
      ii) Custodian of funds
      iii) Budget officer
      iv) Official auditors for the school year
      v) Regular monthly meeting day or days, time and place
      vi) A depository for school funds
   e. Appoint new budget committee members to fill vacancies and set their terms of office
   f. Review and bring up to date board policies that concern responsibility for the budget
   g. Discuss a suggested budget calendar

3. Old business
   a. Reminder: By this time, resolutions should have been enacted adopting the budget, declaring the tax levy and directing its certification to the assessor, and making the appropriations
   b. Bid openings

4. Reports

5. New business
   a. Appoint members of standing committees
   b. Approve personnel changes

6. Review of district school board policies for new members

7. Other

8. Next meeting

9. Adjournment

# BUDGET PROCESS

(Local Budget Law ORS 294.305 to 294.520

| | | |
|---|---|---|
| 1. | District School Board Planning and Preparation | - Appoint Budget Committee ORS 294.336<br>Designate Budget Officer 294.331<br>Conduct personnel negotiations<br>Review and discuss proposed budget estimates<br>Develop election procedures<br>Approve budget calendar<br>Designate newspapers to be used for legal notices 294.421<br>Complete proposed budget - Columns (1) through (5)*<br>Publish Notice of Budget Committee Meeting 294.401<br>Prepare Budget Message - Executive Officer 294.391 |
| 2. | Budget Committee Review and Approval | - Conduct Budget Committee Meeting<br>Elect chairman, secretary, vice-chairman 294.336<br>(All meetings are public 294.406)<br>Budget Message Presentation - Executive Officer 294.391<br>Set time and place for next meeting - Demand information 294.401, 294.406<br>Consider recommendations from citizens 294.406<br>Budget document available to any person 294.401<br>Announce dates of future meetings--all open<br>Approve budget - Complete Column (6)* showing any changes made from column 5 |
| 3. | Board Action | - Publish Notice of hearing and budget summary 294.421 and 294.430<br>Publish Second Notice of Budget Hearing 294.421<br>Hold public hearing on the budget<br>Make adjustments, if needed 294.435<br>Set date of election and notify county election official 259.090, 259.100<br>Levy election 310.360, 259.260<br>Canvass election - Declare election results 259.200 |
| 4. | Board Action | - Budget adjustments 294.435<br>Adopt the Budget (preferably at the last meeting in June) Complete column (7)*<br>Make the appropriations<br>Declare the tax levy |
| 5. | Assessor | - Tax levy certified to the County Assessor by July 15 310.060 |

* Budget Form Columns - Form 3301, Budget Detail Estimate Sheet

VICTOR ATIYEH
GOVERNOR

*Oregon Department of Revenue*

STATE OFFICE BUILDING, SALEM, OREGON 97310

June 5, 1980

TO: Phil Rice, Coordinator
School Business Systems
Department of Education

FROM: Rick Harrington, Manager
Local Budget Unit

SUBJECT: Adopting the Budget, Making Appropriations, and Declaring Tax Levies

PURPOSE: This memo is to identify what is required of a school district when:

## 1. Adopting the Budget

ORS 294.435 provides the proper procedures for the school district or ESD board to adopt the budget after the budget hearing, make the appropriations, and declare the tax levy for each fund. These procedures are to be enacted by official resolutions, and all must be done prior to the start of the new fiscal year (not later than June 30 of the fiscal year preceding the new budget).

Resolutions should not be enacted until the latter part of June so that the board can consider any changes subsequent to budget committee approval of the budget. Both revenue and expenditure information should then be reevaluated, and public testimony from the budget hearing be considered. It is the board's responsibility to make the new budget as accurate as possible. The adoption process allows the board to incorporate any fiscal changes into the finalized budget.

Subsection (1) of ORS 294.435 allows that changes may be made when adopting the budget with respect to either revenue or expenditure estimates. If any such changes result in: (1) increasing the expenditures of any fund by more than ten percent, or (2) increasing the total tax levy in excess of the amount published in form 3321 "Notice of Budget Hearing," another budget hearing must be held. An additional budget hearing shall be held in the manner provided in ORS 294.430 along with proper notices as required by ORS 291.416 or 294.418 and 294.421. This involves the exact same procedure as was followed originally except forms 3321, 3322, and 3323 will be amended and the revisions incorporated and republished accordingly. It is not necessary to reconvene the budget committee, however, it is recommended that the committee be informed of any changes in fiscal policy.

ORS 294.326 and 294.480 provide specific procedures for increasing spending authority in the event unanticipated additional revenues are realized during the budget year. The provisions do not apply to resources or expenditures which the board could have reasonably ascertained, or had knowledge of prior to the adoption of the budget.

## 2. Making Budget Appropriations

Appropriations are actually the authorization granted by the board to make expenditures and to incur obligations for specific purposes for a single fiscal year. ORS 294.435(3) requires that the resolution for appropriation:

> "... shall, as a minimum, contain one amount for each organizational unit or program of each fund. In addition, separate amounts shall be appropriated in each fund for debt service, special payments, interfund revenue transfers, capital outlay, operating expenses which cannot be allocated to an organizational unit or program and operating contingencies. If the governing body so desires, it may appropriate separate amounts for activities within an organizational unit or program. For those municipal corporations where the term "organizational unit" has no application, the appropriations shall contain separate amounts for personal services, materials and services, capital outlay, debt service, special payments, interfund revenue transfers and operating contingency for each fund." (emphasis added)

ORS 294.356 allows schools to be exempt from making expenditure estimates and appropriations by organizational units. ORS 294.435(3) provides that local governments may appropriate by either program or organizational unit and requires special miscellaneous districts such as fire, water, vector, and other districts (where organizational units do not have any application) to appropriate by major object classification. School districts and ESD's should therefore prepare their appropriation schedule by program (i.e., General Fund: Instruction, Supporting Services, Community Services, Interagency/Fund Transactions, etc.) as shown in the example on the following page and as provided in the emphasized areas of ORS 294.435(3) shown above.

The schedule of appropriations contained in the approved resolution becomes the district's legal spending authority. To increase these amounts the procedures provided for in subsection (4) of ORS 294.435 must be followed.

## 3. Declaring Tax Levies

The board is also required to declare tax levies by resolution. Tax levies must be declared by fund.

If the tax levy has not been approved prior to budget adoption, the school district must enact the resolution based on the assumption that the levy will be approved for the amount requested in the budget. The Department of Revenue's Administrative Rule (OAR) 150-294.435(1)(B) provides the procedures to be followed if the tax levy has not been approved prior to June 30.

ey
6/5/80

## RESOLUTION ADOPTING THE BUDGET

Be It Resolved, that the Board of Directors of ______________________ School District hereby adopts the budget for 19__-__ in a total sum of $ ____________* now on file in the district administrative office.

* Aggregate sum of budget requirements of all funds.

## RESOLUTION MAKING APPROPRIATIONS

Be It Resolved, that for the fiscal year beginning July 1, 19__, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

### General Fund

| | |
|---|---|
| Instruction | $ __________ |
| Supporting Services | __________ |
| Community Services | __________ |
| Interagency/Fund Transactions | __________ |
| Operating Contingencies | __________ |
| Total General Fund Appropriations | $ __________ |

### Food Service Fund

| | |
|---|---|
| Supporting Services | $ __________ |

### Debt Service Fund

| | |
|---|---|
| Debt Service | $ __________ |

### ESEA Title I Fund

| | |
|---|---|
| Instruction | $ __________ |
| Supporting Services | __________ |
| Total | $ __________ |

NOTE: In the event a district levy has not been approved by the voters of the district before July 1, the following statement should be added to the appropriation resolution: "provided, however, that the sum of the appropriations are limited to the available resources, exclusive of the tax levy outside the constitutional limitation, until such time as the levy is approved by the voters of the district."

## RESOLUTION LEVYING AD VALOREM TAXES

Be It Resolved, that the Board of Directors of ________________________ School District determines the required tax levy for 19__-__ to be the aggregate amount of $ ______________; that these taxes are hereby levied upon all taxable property within said district as of 1 a.m., January 1, 19__; and that the district clerk is hereby directed to certify the levy to the county assessor. The following amounts constitute the above aggregate levy:

| | |
|---|---|
| General Fund | $ ________________ |
| Debt Service Fund | ________________ |
| Serial Levy | ________________ |

STATE OF OREGON
DEPARTMENT OF REVENUE
Assessment and Appraisal Division

# INTEROFFICE MEMO

TO: Guy Waldroop, Coordinator
School Budget Services
Department of Education

DATE: December 31, 1974

FROM: Dwight D. Butt, Manager
Local Budget Unit

Dwight D. Butt

SUBJECT: Appropriations for School District Program Budgets

This memo is intended to make clear some of the points we discussed at our meeting Wednesday, December 18, 1974, regarding how school districts should make appropriations when they have a program budget.

I certainly applaud your effort in giving the school districts of the state some direction on this matter. I have discussed this issue with both Ira Jones of the Attorney General's office and Bill Miles of the Division of Audits. We wanted to make it clear that within the context of this memo, we are talking only about school districts, and not other municipalities who may be considering program budgets.

We feel that the broadest level of appropriations should be at the Level I Function within a fund. That is, within the General Fund, for example, the appropriations would be: Instruction, Supporting Services, Community Services, and Inter-Agency Fund Transaction. Then the Special Revenue Fund would have the same appropriations, if applicable, and the Debt Service Fund would be appropriated to Debt Service.

Ira, Bill, Don, and I all feel that the integrity of funds should be maintained by making separate appropriations for each fund. It seems like it would be easier to account for and audit federally and state funded programs if the appropriations of all funds were maintained individually.

It would be okay with us if a district wanted to appropriate at Level II, III, or IV, but we do not recommend it.

Following are some suggested appropriations for a program budget:

GENERAL FUND

- Instruction
- Supporting Services
- Community Services
- Inter-Agency Fund Transaction

BOND RETIREMENT FUND

- Debt Services

SERIAL CONSTRUCTION FUND

- Supporting Services

SPECIAL REVENUE FUND

- Instruction
- Supporting Services
- Community Services
- Inter-Agency Fund Transaction

WORKING CAPITAL FUND

- Supporting Services

This obviously brings up the question of how budget information should be presented on the publication Forms LB-2 and LB-3. Since the Level I Function appropriations would do away with the titles of Personal Services, Materials and Services, Capital Outlay, and All Other Requirements, the Level I Function titles of Instruction, Supporting Services, Community Services, Inter-Agency Fund Transaction, and Debt Services should be substituted on the LB-2 and LB-3 forms for the present titles. However, the same format should be used.

Another question that might arise would be which appropriation title should include operating contingency accounts. Rather than including contingency accounts in any of the five titles listed above, a separate appropriation with the title of Operating Contingency would be proper. This appropriation would then be listed within any fund that contains an operating contingency account.

I hope this will make clear the Local Budget Unit's opinion on the points we discussed the other day. If you have questions on this material, please do not hesitate to give us a call.

DDB:rd

cc: Ira Jones
Bill Miles
Gilbert Gutjahr

## A SUGGESTED BUDGET CRITERIA CHECKLIST

### The School Budgetary Process

Check if Used

1. Does the district have board policies to govern the responsibility of the budget? __________
2. Does the district develop an annual budget calendar to guide the year's work? __________
3. Does the district budget avoid year-end surpluses or deficits in school funds? __________
4. Does the district budget list all estimated receipts and all estimated expenditures? __________
5. Does the planning for the budget develop a well-rounded program? __________
   a. Is there an established per pupil allotment for the different areas? __________
   b. Is there a well-planned review of all budget requests? __________
   c. Is there a planned control of all appropriations? __________
6. Does the district plan the budget with the coordination of all personnel? __________

### School Budget Form

1. Does the budget document have the following fundamental considerations? __________
   a. Is there an expenditure plan? __________
   b. Is there an income plan? __________
2. Does the budget document have an adequate outline? __________
   a. Is there a cover? __________
   b. Is there a table of contents? __________
   c. Is there a budget message? __________
3. Does the district use a standard and uniform accounting system? __________
4. Does the budget show the financial status of the district? __________
   a. Is there a schedule of bonded indebtedness? __________
   b. Is there a schedule for contracted salaries? __________
   c. Is there a schedule of contracted services? __________

## Lay Advisory Committees

1. Does the district have a planned program to use community groups in developing the budget? ______

2. Does the district make use of special committees to assist in the educational planning? ______

3. Does the district have a definite method of appointing members to the committees? ______

4. Does the district have a list of powers and duties for the budget committee? ______

5. Does the district have a well-planned public relations program for the budget? ______

## Preparing the Budget

1. Does the district have a calendar scheduling all necessary budget activities throughout the year? ______

   a. Is there an enrollment forecast? ______

3. Does the budget document have a summary of receipts? ______

4. Does the budget have supporting material for the estimated expenditures? ______

   a. Is there an inventory of supplies? ______
   b. Is there a list of needs for the next year? ______
   c. Is there an organization plan for the school with unit costs? ______
   d. Is there a schedule of principal and interest payments for each bond issue? ______

## Advertising the Budget

1. Does the district distribute copies of the budget to the community? ______

2. Does the district publish the budget summary in the local newspapers? ______

### Adoption of the Budget

1. Do the district board minutes show resolutions to determine and declare the tax levy? ________

2. Do the responsible officials notify all departments of the appropriations in the adopted budgets? ________

3. Does the district distribute the adopted budget to all necessary county and state officials? ________

### Budget Limitations

1. Does the district follow the budget calendar, abiding by all legal requirements? ________

2. Does the budget classify all the special levies and special funds? ________

### Budget Controls in Operation

1. Does the district use an accepted work plan to schedule the budget appropriations? ________

    a. Is there a notification to the staff members on the allotment of funds? ________
    b. Is there a schedule of payments developed for goods and services? ________
    c. Is there a monthly balance statement of all accounts given to the district board? ________

2. Does the district have provisions for emergencies? ________

    a. Is there a provision for borrowing? ________
    b. Is there a provision for budget transfers? ________

3. Does the district have a year-end report of its financial status? ________

The last step of budgetary procedure is that of appraisal, which is an attempt to evaluate the effectiveness of the budget plan. Have the budgetary procedures been evaluated to make next year's plan more effective? ________

THIS IS A SUGGESTED BUDGET CHECKLIST. ADMINISTRATORS SHOULD AMEND OR OTHERWISE ALTER THE CONTENTS TO MEET LOCAL ORGANIZATION NEEDS AND CONDITIONS.

# FUNDS, ACCOUNTS AND FORMS

## FUND CLASSIFICATION

Governmental accounting systems should be organized and operated on a fund basis. The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing financial transactions in a single accounting entity. Instead, the required accounts are organized on the basis of funds, each of which is completely independent of any other. Each fund must be so accounted for that the identity of its resources, obligations, revenues, expenditures, and fund equities is continually maintained. These purposes are accomplished by providing a complete self-balancing set of accounts for each fund which shows its assets, liabilities, reserves, fund balances or retained earnings, revenues, and expenditures or expenses.

A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, or changes therein.[1] If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the LEA.

The classifications of fund and account groups included in this handbook are similar to those used by other State and local governmental units. They consist of the following fund and account groups:

> Governmental Funds - The funds through which most LEA functions are typically financed. The governmental fund reporting focus is upon determination of financial position and changes in financial position, rather than upon net income determination.
>
> Proprietary Funds - The funds used to account for those LEA activities which are similar to business operations in the private sector; or where the reporting focus is upon determination of net income, financial position and changes in financial position.
>
> Fiduciary Funds - The funds used to account for assets held by an LEA as trustee or agent. Each trust fund is treated for accounting measurement purposes in a manner similar to either a governmental fund or a proprietary fund. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Nonexpendable trust funds and pension trust funds are accounted for in essentially the same manner as proprietary funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations.

---

[1] National Council on Governmental Accounting, Governmental Accounting and Financial Reporting, Statement 1, published by Municipal Finance Officers Association, Chicago, Illinois, March, 1979, p. 2.

Account Groups - Groups of accounts which are used to record and control the LEA's general fixed assets and unmatured general long-term liabilities. Long-term liabilities of proprietary funds and trust funds should be accounted for through those funds.

These four classifications are divided into the following categories called fund types:

| | | Definition page no. |
|---|---|---|
| Governmental Funds | | |
| 100 | General Fund | 49 |
| 200 | Special Revenue Funds | 49 |
| 300 | Debt Service Funds | 49 |
| 400 | Capital Project Funds | 49 |
| Proprietary Funds | | |
| 500 | Enterprise Funds | 49 |
| 600 | Internal Service Funds | 50 |
| Fiduciary Funds | | |
| 700 | Trust and Agency Funds | 50 |
| Account Groups | | |
| 800 | General Fixed Assets | 50 |
| 900 | General Long-Term Debt | 50 |

The fund types described above follow closely those illustrated in GAAFR. The student activity fund, which is unique to schools, is not addressed above.

The following general principles are applicable to student activity funds:

1. The school board is ultimately responsible for all student activity funds in the district.

2. The primary criterion for determining how these funds should be classified should be: "Who determines how the money is spent?" Thus, athletic funds would generally be classified as governmental funds, while clubs and student body activities generally would be included in the fiduciary funds.

3. Any student activity funds classified as governmental should be budgeted and controlled in the same manner as other governmental funds.

## ANALYSIS OF STUDENT ACTIVITY FUNDS

The following questions will help to determine whether or not the student activity funds should be classified as governmental and should be budgeted. The more often the choices (2) and (3) accurately describe the funds, the more likely the funds should be classified as governmental and budgeted.

1.1 Who has the responsibility for the account?

   a. Who authorizes the revenues? (Sets admission prices, establishes fees, authorizes an activity)

      (1) Student organization
      (2) School district personnel

   b. Who authorizes the expenditures?

      (1) Student organization
      (2) School district personnel

   c. How are the expenditures authorized?

      (1) Student organization minutes
      (2) School district memorandum
      (3) Other

2.1 Who has control over the account?

   a. Who receives the revenue?

      (1) Student organization
      (2) School district personnel

   b. Who deposits the revenue?

      (1) Student
      (2) School district personnel

   c. Who signs the checks or purchase orders?

      (1) Student
      (2) School district personnel

3.1 Who has custody of the account?

   a. In whose name is the account?

      (1) Student organization
      (2) School district
      (3) Other

   b. Who prepares the checks?

      (1) Student
      (2) School district personnel

c. Who receives and reconciles the bank statement?

(1) Student organization
(2) School district

d. Who has custody of the supporting documents (cancelled checks, receipts, purchase orders, etc.)?

(1) Student organization
(2) School district

# CLASSIFICATION OF EXPENDITURES

The expanding budgeting demands on LEAs for more services in the nature of special programs for exceptional pupils requires prudent budgetary control to efficiently utilize available resources. The purpose of classifying expenditures is to provide a basis for grouping the expenditures so that a clear and accurate analysis can be made. Expenditures are classified by function (why purchased), object (what purchased), organization unit and activity (for whom purchased), and fiscal year (when purchased).

The purposes and objects for which expenditures are made are categorized into types. These types are called dimensions, such as Fund, Fiscal Year, Instructional Organization, Function, and Object. These group headings are not account titles; they are used only as convenient means of grouping specific expenditures accounts for definition purposes. LEAs may also find, where they utilize the chart of accounts in an accounting system, that certain dimensions can be combined as the system is developed. For example the Activity Assignment dimension, useful in identifying cost by staff activities, can be combined under an accounting system with the Object classification, Salaries. Similarly, depending upon the designed system, Instructional Organization and Operational Unit can be combined.

No single expenditure classification grouping (referred to in the Chart of Accounts as dimension) used alone would provide enough information for accountability and responsive management. Objects of expenditures such as salaries, purchased services, supplies, and materials will be meaningless unless they can be related directly to the service areas and responsibility units for which they were purchased. Thus, by relating a specific expenditure to all dimensions, more complete accountability is realized and more information is available to management.

Careful evaluation of the results of classification of expenditures proves it to be well worth the time and expense involved. By using preprinted requisition forms for each unit or program area and having additional descriptive information supplied by the person ordering the object, the purchasing officer for the LEA can file a copy of the form in each appropriate file for future analysis. These forms can then be consolidated on summary forms on a quarterly, semiannual, or annual basis as needed. The method provides maximum utilization of accounting information for planning, budgeting, accounting, evaluating, reporting, and analysis procedures.

The amount of detailed information needed is not the same for all LEAs. The extent to which the chart of accounts is implemented depends upon the degree of detail necessary to meet the needs of all users of the financial information of LEAs. The classification of expenditures listed in this handbook has been developed as a guide for collecting and recording the financial information of a LEA in order to satisfy statutory requirements, provide prudent stewardship of funds, and meet various management needs. In addition, the records system developed enables LEAs to summarize data in usuable formats for state and federal reports.

For an LEA to perform all its various management functions, it needs tc use all the dimensions set forth in the following classification of expenditures. This classification has a built-in flexibility in that any account may have additional subaccounts based on the need for more detailed information. Also, accounts may be combined for less detailed information. Small LEAs may not need or desire to use all of the dimensions, either for economy or other reasons; but any reduction in the number of accounts used should be made only after local, state, and federal information needs have been reviewed.

FUNCTION Dimension of Expenditure Accounts For a graphic presentation of the Function Dimension, see page 111.

| | | Definition Page No. |
|---|---|---|
| Functions | | 51 |
| 1000 | Instruction | 53 |
| 1100 | Regular Programs | |
| *1110 | Elementary Programs | |
| *1120 | Middle/Junior High Programs | |
| *1130 | High School Programs | |
| 1140 | Pre-kindergarten Programs | |
| 1200 | Special Programs | 54 |
| 1210 | Programs for the Gifted and Talented | |
| 1220 | Programs for the Mentally Retarded | |
| 1221 | Programs for the Educable Mentally Retarded | |
| 1222 | Programs for the Trainable Mentally Retarded | |
| 1230 | Programs for the Physically Handicapped | |
| 1240 | Programs for the Emotionally Disturbed | |
| 1250 | Programs for the Culturally Different | |
| 1260 | Programs for Pupils with Learning Disabilities | |
| 1290 | Other Special Programs | 55 |
| 1300 | Adult/Continuing Education Programs | |
| 1310 | Adult Basic Education Programs | |
| 1320 | Advanced Adult Education Programs | |
| 1330 | Occupational Programs | |
| 1340 | Upgrading in Current Occupational Programs | |
| 1350 | Retraining for New Occupation Programs | |
| 1360 | Special Interest Programs | 56 |
| 1370 | Life Enrichment Programs | |
| 1390 | Other Adult/Continuing Education Programs | |
| 1400 | Summer School Programs | |

* District expenditures for cocurricular activities (sometimes called student-body activities) must be identified and segregated from other expenditures for instruction so that the statutes governing distribution of the Basic School Support Fund may be properly administered by the Department of Education.

School districts which classify their expenditures at level III should use the following codes to identify cocurricular activity expenditures:

111_1_ - Expenditures for all instruction, Regular Elementary Program, _except_ cocurricular activities.

111_2_ - Expenditures for cocurricular activities, Regular Elementary Program.

112_1_ - Expenditures for all instruction, Regular Middle/Junior High Program _except_ cocurricular activities.

112_2_ - Expenditures for cocurricular activities, Regular Middle/Junior High Program.

113_1_ - Expenditures for instruction, Regular High School Program _except_ cocurricular activities.

113_2_ - Expenditures for cocurricular activities, Regular High School Program.

Districts classifying their expenditures at level IV will use one or more of the appropriate Area of Responsibility codes 23, 24, and 25.

Classification of Expenditures (Continued)

Areas of Responsibility (For Instruction Only)

| Code | | Pre-Kindergarten | Elementary | Mid/Jr. High | High School | Adult/Continuing Education | Page No. |
|---|---|---|---|---|---|---|---|
| 01 | Home Instruction . . . . . . . . . . . . | X | | | | | 74 |
| 02 | Tutoring . . . . . . . . . . . . . . . . . | X | | | | | |
| 09 | Other Pre-kindergarten Programs . . . | X | | | | | |
| 10 | Language Arts . . . . . . . . . . . . | | X | X | X | X | |
| 11 | Social Studies . . . . . . . . . . . . | | X | X | X | X | |
| 12 | Science . . . . . . . . . . . . . . . | | X | X | X | X | 75 |
| 13 | Art . . . . . . . . . . . . . . . . . | | X | X | X | X | |
| 14 | Crafts . . . . . . . . . . . . . . . | | | X | X | X | |
| 15 | Homemaking . . . . . . . . . . . . . | | | X | X | X | |
| 16 | Industrial Arts . . . . . . . . . . . | | | X | X | X | |
| 17 | Traffic Safety Education . . . . . . . | | X | X | X | X | |
| 18 | Mathematics . . . . . . . . . . . . . | | X | X | X | X | |
| 19 | Health Education . . . . . . . . . . . | | X | X | X | X | |
| 20 | Physical Education . . . . . . . . . . | | X | X | X | X | |
| 21 | Foreign Language . . . . . . . . . . . | | X | X | X | X | |
| 22 | Business Education . . . . . . . . . . | | | X | X | X | 76 |
| 23 | Athletics . . . . . . . . . . . . . . | | X | X | X | | |
| 24 | Performing Arts . . . . . . . . . . . | | X | X | X | | |
| 25 | Other Cocurricular/Student Activities | | X | X | X | | |
| 26 | Music . . . . . . . . . . . . . . . . | | X | X | X | X | |
| 27 | Dramatics . . . . . . . . . . . . . . | | | | X | | |
| 28 | Personal Finance . . . . . . . . . . . | | | | X | | |
| 49 | Other Basic Education Programs . . . . | | X | X | X | X | |
| 50 | Vocational Education . . . . . . . . . | | | | | X | |
| 51 | Career Awareness . . . . . . . . . . . | | X | | | | 77 |
| 52 | Career Exploration . . . . . . . . . . | | X | X | X | | |
| 53 | Agriculture Occupations . . . . . . . | | | | X | | |
| 54 | Office Occupations . . . . . . . . . . | | | | X | | |
| 55 | Construction Occupations . . . . . . . | | | | X | | |
| 56 | Electrical-Electronics Occupations . . | | | | X | | |
| 57 | Food Service Occupations . . . . . . . | | | | X | | |
| 58 | Forest Products Occupations . . . . . | | | | X | | |
| 59 | Health Occupations . . . . . . . . . . | | | | X | | 78 |
| 60 | Marketing Occupations . . . . . . . . | | | | X | | |
| 61 | Metals Occupations . . . . . . . . . . | | | | X | | |
| 62 | Services Occupations . . . . . . . . . | | | | X | | |
| 63 | Industrial Mechanics Occupations . . . | | | | X | | |
| 64 | Graphics Communications . . . . . . . | | | | X | | |
| 65 | Child Care . . . . . . . . . . . . . . | | | | X | | |
| 66 | Institution and Home Management . . . | | | | X | | |
| 67 | Clothing Management, Production and Services . . . . . . . . . . . . . . . | | | | X | | |
| 68 | Diversified Occupations . . . . . . . | | | | X | | 79 |
| 70-99 | Reserved for Expansion | | | | | | |

Classification of Expenditures (Continued)

| | | Definition Page No. |
|---|---|---|
| 2000 | Supporting Services | 56 |
| 2100 | Support Services-Students | |
| 2110 | Attendance and Social Work Services | |
| 2111 | Service Area Direction | |
| 2112 | Attendance Services | |
| 2113 | Social Work Services | 57 |
| 2114 | Student Accounting Services | |
| 2119 | Other Attendance and Social Work Services | |
| 2120 | Guidance Services | |
| 2121 | Service Area Direction | |
| 2122 | Counseling Services | |
| 2123 | Appraisal Services | |
| 2124 | Information Services | 58 |
| 2125 | Records Maintenance Services | |
| 2126 | Placement Services | |
| 2129 | Other Guidance Services | |
| 2130 | Health Services | |
| 2131 | Service Area Direction | |
| 2132 | Medical Services | |
| 2133 | Dental Services | |
| 2134 | Nurse Services | |
| 2139 | Other Health Services | 59 |
| 2140 | Psychological Services | |
| 2141 | Service Area Direction | |
| 2142 | Psychological Testing Services | |
| 2143 | Psychological Counseling Services | |
| 2144 | Psychotherapy Services | |
| 2149 | Other Psychological Services | |
| 2150 | Speech Pathology and Audiology Services | |
| 2151 | Service Area Direction | |
| 2152 | Speech Pathology Services | 60 |
| 2153 | Audiology Services | |
| 2159 | Other Speech Pathology and Audiology Services | |
| 2200 | Support Services-Instructional Staff | |
| 2210 | Improvement of Instruction Services | |
| 2211 | Service Area Direction | |
| 2212 | Instruction and Curriculum Development Services | |
| 2213 | Instructional Staff Training Services | 61 |
| 2219 | Other Improvement of Instruction Services | |
| 2220 | Educational Media Services | |
| 2221 | Service Area Direction | |
| 2222 | School Library Services | |
| 2223 | Audiovisual Services | |
| 2224 | Educational Television Services | |
| 2225 | Computer-Assisted Instruction Services | 62 |
| 2229 | Other Educational Media Services | |

Classification of Expenditures (Continued)

| | | Definition Page No. |
|---|---|---|
| 2300 | Support Services-General Administration | 62 |
| 2310 | Board of Education Services | |
| 2311 | Service Area Direction | |
| 2312 | Board Secretary Services | |
| 2313 | Board Treasurer Services | |
| 2314 | Election Services | |
| 2315 | Legal Services | |
| 2316 | Tax Assessment and Collection Services | |
| 2317 | Audit Services | 63 |
| 2319 | Other Board of Education Services | |
| 2320 | Executive Administration Services | |
| 2321 | Office of the Superintendent Services | |
| 2322 | Community Relations Services | |
| 2323 | Staff Relations and Negotiations Services | |
| 2324 | State and Federal Relations Services | |
| 2329 | Other Executive Administration Services | |
| 2400 | Support Services-School Administration | |
| 2410 | Office of the Principal Services | 64 |
| 2490 | Other Support Services-School Administration | |
| 2500 | Support Services-Business | |
| 2510 | Direction of Business Support Services | |
| 2520 | Fiscal Services | |
| 2521 | Service Area Direction | |
| 2522 | Budgeting Services | |
| 2523 | Receiving and Disbursing Funds Services | |
| 2524 | Payroll Services | 65 |
| 2525 | Financial Accounting Services | |
| 2526 | Internal Auditing Services | |
| 2527 | Property Accounting Services | |
| 2529 | Other Fiscal Services | |
| 2530 | Facilities Acquisition and Construction Services | |
| 2531 | Service Area Direction | |
| 2532 | Land Acquisition and Development Services | |
| 2533 | Architecture and Engineering Services | |
| 2534 | Educational Specifications Development Services | 66 |
| 2535 | Building Acquisition, Construction, and Improvement Services | |
| 2536 | Classroom Furniture Services | |
| 2539 | Other Facilities, Acquisition and Construction Services | |
| 2540 | Operation and Maintenance of Plant Services | |
| 2541 | Service Area Direction | |
| 2542 | Care and Upkeep of Buildings Services | |
| 2543 | Care and Upkeep of Grounds Services | |
| 2544 | Care and Upkeep of Equipment Services | |
| 2545 | Vehicle Purchasing, Servicing and Maintenance Services (other than buses) | 67 |

## Classification of Expenditures (Continued)

| | | Definition Page No. |
|---|---|---|
| 2546 | Security Services | 67 |
| 2549 | Other Operation and Maintenance of Plant Services | |
| 2550 | Student Transportation Services | |
| 2551 | Service Area Direction | |
| 2552 | Vehicle Operation Services | |
| 2553 | Monitoring Services | |
| 2554 | Vehicle Purchasing, Servicing and Maintenance Services | |
| 2559 | Other Student Transportation Services | 68 |
| 2560 | Food Services | |
| 2561 | Service Area Direction | |
| 2562 | Food Preparation and Dispensing Services | |
| 2563 | Food Delivery Services | |
| 2569 | Other Food Services | |
| 2570 | Internal Services | |
| 2571 | Service Area Direction | |
| 2572 | Purchasing Services | |
| 2573 | Warehousing and Distributing Services | |
| 2574 | Printing, Publishing, and Duplicating Services | 69 |
| 2579 | Other Internal Services | |
| 2590 | Other Support Services-Business | |
| 2600 | Support Services-Central | |
| 2610 | Direction of Central Support Services | |
| 2620 | Planning, Research, Development, and Evaluation Services | |
| 2621 | Service Area Direction | |
| 2622 | Development Services | |
| 2623 | Evaluation Services | |
| 2624 | Planning Services | |
| 2625 | Research Services | 70 |
| 2629 | Other Planning, Research, Development, and Evaluation Services | |
| 2630 | Information Services | |
| 2631 | Service Area Direction | |
| 2632 | Internal Information Services | |
| 2633 | Public Information Services | |
| 2634 | Management Information Services | |
| 2639 | Other Information Services | |
| 2640 | Staff Services | |
| 2641 | Service Area Direction | |
| 2642 | Recruitment and Placement Services | |
| 2643 | Staff Accounting Services | |
| 2644 | Inservice Training Services (for noninstructional staff) | 71 |
| 2645 | Health Services | |
| 2649 | Other Staff Services | |

Classification of Expenditures (Continued)

| | | Definition Page No. |
|---|---|---|
| 2650 | Statistical Services | 71 |
| 2651 | Service Area Direction | |
| 2652 | Statistical Analysis Services | |
| 2653 | Statistical Reporting Services | |
| 2659 | Other Statistical Services | |
| 2660 | Data Processing Services | |
| 2661 | Service Area Direction | |
| 2662 | Systems Analysis Services | |
| 2663 | Programming Services | 72 |
| 2664 | Operations Services | |
| 2669 | Other Data Processing Services | |
| 2670 | Records Management Services | |
| 2690 | Other Support Services-Central | |
| 2900 | Other Supporting Services | |
| 3000 | Community Services | |
| 3100 | Direction of Community Services Activities | |
| 3200 | Community Recreation Services | |
| 3300 | Civic Services | |
| 3400 | Public Library Services | |
| 3500 | Custody and Care of Children Services | 73 |
| 3600 | Welfare Activities Services | |
| 3700 | Nonpublic School Students Services | |
| 3900 | Other Community Services | |
| 4000 | Interagency/Fund Transactions | |
| 4100 | Payments to Other School Districts within the State | |
| 4200 | Payments to Other School Districts outside the State | 74 |
| 4300 | Transfers of Funds | |
| 4400 | Apportionment of Funds by IED | |
| 4800 | Operating Contingencies (For Budget Only) | |
| 5000 | Debt Services | |

Excerpts from the Oregon Local Budget Law relating to Object Classification:

ORS 294.311. ***

(21) "Object" means, as used in expenditure classification, articles purchased including, but not limited to, land, buildings, equipment and vehicles, or services obtained including, but not limited to, administrative services, clerical services, professional services, property services and travel, as distinguished from the results obtained from expenditures.

(22) "Object classification" means a grouping of expenditures on the basis of goods or services purchased, including, but not limited to, personal services, materials, supplies and equipment.

***

ORS 294.352. ***

(4) Estimates required by subsection (1) of this section and prepared by program shall be arranged for each activity of a program. Estimates under each activity shall be detailed under separate object classifications of personal services, materials and services and capital outlay. Separate estimates shall be made for each program for special payments, debt service, interfund revenue transfers, operating expenses and general capital outlays which cannot reasonably be allocated to an activity within a function. For common and union high school districts and community colleges, estimates required by this subsection shall be further detailed by object within each object classification. (Underscoring added)

***

The practical effect of this statute is to require school district budgets to delineate expenditure estimates at least to the second digit of the object codes listed in this manual.

OBJECT Dimension of Expenditure Accounts

Objects . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 80

100 Salaries . . . . . . . . . . . . . . . . . . . . . . . . .

110 Regular Salaries . . . . . . . . . . . . . . . . . . . .
111 Certificated Salaries . . . . . . . . . . . . . . . .
112 Noncertificated Salaries . . . . . . . . . . . . .
120 Temporary Salaries . . . . . . . . . . . . . . . . . .
121 Certificated Salaries . . . . . . . . . . . . . . . .
122 Noncertificated Salaries . . . . . . . . . . . . .
130 Overtime Salaries . . . . . . . . . . . . . . . . . . . 81
131 Certificated Salaries . . . . . . . . . . . . . . . .
132 Noncertificated Salaries . . . . . . . . . . . . .
140 Sick Pay. . . . . . . . . . . . . . . . . . . . . . . . . .
141 Sick Pay, Certificated . . . . . . . . . . . . . . .
142 Sick Pay, Noncertificated . . . . . . . . . . . . .

Classification of Expenditures (Continued)

| | | Definition Page No. |
|---|---|---|
| 200 | Employee Benefits | 81 |
| 210 | Public Employees Retirement System | |
| 220 | Social Security Administration | |
| 230 | Employee Insurance | |
| 290 | Other Employee Benefits | |
| 300 | Purchased Services | 82 |
| 310 | Professional and Technical Services | |
| 311 | Instruction Services | |
| 312 | Instructional Programs Improvement Services | |
| 313 | Student Services | |
| 314 | Staff Services | |
| 315 | Management Services | |
| 316 | Data Processing Services | |
| 317 | Statistical Services | 83 |
| 318 | Board of Education Services | |
| 319 | Other Professional and Technical Services | |
| 320 | Property Services | |
| 321 | Cleaning Services | |
| 322 | Repairs and Maintenance Services | |
| 323 | Property Insurance | |
| 324 | Rentals | |
| 325 | Electricity | |
| 326 | Fuel | 84 |
| 327 | Water and Sewage | |
| 328 | Garbage | |
| 329 | Other Property Services | |
| 330 | Student Transportation Services | |
| 331 | Student Transportation Home to School | |
| 332 | Student Transportation Other than Home to School | |
| 333 | Board and Room in Lieu of Transportation | |
| 340 | Travel | |
| 341 | Travel, Local in District | |
| 342 | Travel, Out of District | |
| 350 | Communication | |
| 351 | Telephone | 85 |
| 352 | Teletype | |
| 353 | Postage | |
| 354 | Advertising | |
| 360 | Printing and Binding | |
| 370 | Tuition | |
| 380 | Freight and Drayage | |
| 390 | Other Purchased Services | |

Classification of Expenditures (Continued)

| | | Definition Page No. |
|---|---|---|
| 400 | Supplies and Materials | 85 |
| 410 | Supplies | 86 |
| 420 | Textbooks | |
| 430 | Library Books | |
| 440 | Periodicals | |
| 450 | Warehouse Inventory Adjustment | |
| 500 | Capital Outlay | 87 |
| 510 | Land | |
| 520 | Buildings | |
| 530 | Improvements Other Than Buildings | |
| 540 | Equipment | 88 |
| 541 | Initial and Additional Equipment Purchase | |
| 542 | Replacement Equipment Purchase | |
| 550 | Vehicles | |
| 551 | Initial and Additional Vehicle Purchase | |
| 552 | Replacement Vehicle Purchase | |
| 560 | Library Books | |
| 590 | Other Capital Outlay | |
| 600 | Other Objects | |
| 610 | Redemption of Principal | |
| 620 | Interest | |
| 630 | Housing Authority Obligations | |
| 640 | Dues and Fees | 89 |
| 650 | Insurance and Judgments | |
| 651 | Liability Insurance | |
| 652 | Fidelity Bond Premiums | |
| 653 | Judgments Against the LEA | |
| 659 | Other Insurance and Judgments | |
| 690 | Miscellaneous Objects | |
| 700 | Transfers | |
| 710 | Fund Modifications | |
| 720 | Transits | 90 |
| 790 | Other Transfers | |

## CLASSIFICATION OF REVENUES AND OTHER SOURCES OF FUNDS

Revenues are classified by type and source for the various funds of an LEA. Revenues are defined as additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

Revenues are classified into four major sources: local, intermediate, State and Federal. These classifications are defined below.

1. Revenue from local sources is the amount of money produced within the boundaries of the LEA and available to the LEA for its use. Money collected in the same amount by another governmental unit as an agent of the LEA (less collection costs), is recorded as revenue from local sources. Shared revenue (revenue levied by another governmental unit, but shared in proportion to the amount collected within the LEA) is also recorded as revenue from local sources.

2. Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit, or a political subdivision between the LEA and the State, and distributed to LEA's in amounts that differ in proportion to those which were collected within such systems.

   An illustration of revenue from intermediate sources is a sales tax levied and collected by a county government, which then distributes the money collected to the LEA's on a flat grant or equalization-aid basis. In this example, on the books of a city school system, the county would be the intermediate unit and the municipality would be classified as another local governmental unit.

3. Revenue from State sources is revenue from funds produced within the boundaries of and collected by the State and distributed to LEA's in amounts different proportionately from those which were collected within such LEA's.

4. Revenue from Federal sources is revenue from funds collected by the Federal Government and distributed to LEA's in amounts that differ in proportion from those which were collected within such LEA's. In determining whether a revenue is a Federal revenue, it is unimportant whether the funds are distributed directly to the LEA by the Federal Government or through some intervening agency such as the State. When an LEA does not have a method for determining the prorated share of Federal, State and other sources of revenue in a commingled grant, it is recommended that the distributing agency provide this information to the local agency. When recording reimbursement for indirect costs, the revenue should be recorded in the fund and revenue source classification for the program for which the indirect costs are claimed.

Within each source of revenue, individual items of revenue are classified into basic groupings of similar types of revenue such as taxes or tuition. These group headings are not account titles; they are used only as a convenient means of identifying specific revenue accounts for reporting purposes.

The revenue source classification includes "other sources" which constitute fund revenues in a strict fund accounting context, but are not considered revenues to the LEA. These include the sale of bonds and the receipt of interfund transfers. These other sources are described in the 5000 accounts.

The revenues and other source classifications which are applicable to the State of Oregon are listed in Table II.

Some of the receipt account codes appearing in this manual are different from the codes under which a similar receipt would be classified in the 1975 edition of the Program Budget Manual. The cross-reference table below lists the accounts and code changes.

| Description of Receipts | Code Used in 1975 Manual | Code used in Current Manual |
|---|---|---|
| Fees (Locker, Towel, Equipment) | 1910 | 1740 |
| Textbook Sales and Rentals | 1910 (rentals)<br>1930 (sales) | 1950 |
| Sale or Compensation for Loss of Fixed Assets | 1930 | 5300 |
| Refund of Prior Year's Expenditures | 1950 | 1990* |
| Interfund Transfers | 1960 | 5200 |
| Sale of Bonds | 1970 | 5100 |
| Premium | 1980 | 5120 |
| Grants-In-Aid (Intermediate) | 2100 | No Equivalent Acct |
| Unrestricted Grants-In-Aid (Intermediate) | 2110 | 2100 |
| County School Fund (Except Fed. Forest Fees) | 2111 | 2101 |
| Federal Forest Fees | 2112 | 4801 |
| Education Service District Apportionment | 2113 | 2102 |
| Restricted Grants-In-Aid (Intermediate) | 2120 | 2200 |
| Revenue in Lieu of Taxes (Intermediate) | 2200 | 2800 |
| Revenue for/on Behalf of LEA (Intermediate) | 2300 | 2900 |
| Grants-In-Aid (State) | 3100 | No Equivalent Acct |
| Unrestricted Grants-In-Aid (State) | 3110 | 3100 |
| Basic School Support Fund (General Support) | 3111 | 3101 |

---

* Refund of prior year expenditures is no longer classified under a separate account.

| | | |
|---|---|---|
| Common School Fund | 3112 | 3103 |
| Restricted Grants-In-Aid (State) | 3120 | 3200 |
| Gifted Children | 3121 | 3201 |
| Handicapped Children | 3122) | |
| Educable Mentally Retarded Children | 3123) | 3202 |
| Trainable Mentally Retarded Children | 3124 | 3203 |
| Driver Education | 3125 | 3204 |
| Basic School Support Fund - School Lunch Match | 3126 | 3102 |
| Special Schools | 3127 | 3205 |
| Vocation Education (State Support) | No Equivalent Acct. | 3206 |
| Revenue in Lieu of Taxes (State) | 3200 | 3800 |
| Revenue for/on Behalf of LEA (State) | 3300 | 3900 |
| Grants-In-Aid (Federal) | 4100 | No Equivalent Acct. |
| Unrestricted Grants-In-Aid Directly From Federal Government | 4110 | 4100 |
| Unrestricted Grants-In-Aid From Federal Government Through State | 4120 | 4200 |
| Restricted Grants-In-Aid Directly From Federal Government | 4130 | 4300 |
| Restricted Grants-In-Aid from Federal Government Through State | 4140 | 4500 |
| Revenue in Lieu of Taxes (Federal) | 4200 | 4800 |
| Impacted Aid to LEA for Operation (PL 874) | 4210 | 4802 |
| Impacted Aid to LEA for Construction (PL 815) | 4220 | 4300 |
| Revenue for/on Behalf of the LEA | 4300 | 4900 |

TABLE I - Classification of Revenues and Other Sources and Funds in Which These Classifications are Frequently Found

| Classification of Revenues and Other Sources | | Def. Page No. | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds |
|---|---|---|---|---|---|---|---|---|---|
| 1000 | Revenue from Local Sources | 91 | | | | | | | |
| 1100 | Taxes Levied by the LEA | | | | | | | | |
| 1110 | Ad Valorem Taxes Levied by LEAs | | X | X | X | X | | | |
| 1111 | Current Taxes | | X | X | X | X | | | |
| 1112 | Delinquent Taxes | | X | X | X | X | | | |
| 1190 | Penalties and Interest on Taxes | | X | X | X | X | | | |
| 1200 | Revenue from Local Governmental Units Other Than LEAs | | X | X | X | X | | | |
| 1300 | Tuition | 92 | | | | | | | |
| 1310 | Regular Day School Tuition | | | | | | | | |
| 1311 | Tuition from Individuals | | X | | | | | | |
| 1312 | Tuition from Other LEAs within the State | | X | | | | | | |
| 1313 | Tuition from Other LEAs outside the State | | X | | | | | | |
| 1320 | Adult/Continuing Education Tuition | | | | | | | | |
| 1321 | Tuition from Individuals | | X | X | | | | | |
| 1322 | Tuition from Other LEAs within the State | | X | X | | | | | |
| 1323 | Tuition from Other LEAs outside the State | | X | X | | | | | |

TABLE I - Classification of Revenues and Other Sources and Funds in Which These Classifications are Frequently Found

| Classification of Revenues and Other Sources | | Def. Page No. | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds |
|---|---|---|---|---|---|---|---|---|---|
| 1330 | Summer School Tuition | 92 | | | | | | | |
| 1331 | Tuition from Individuals | | X | X | | | | | |
| 1332 | Tuition from Other LEAs within the State | | X | X | | | | | |
| 1333 | Tuition from Other LEAs outside the State | | X | X | | | | | |
| 1400 | Transportation Fees | | | | | | | | |
| 1410 | Regular Day School Transportation | 93 | | | | | | | |
| 1411 | Transportation Fees from Individuals | | X | | | | | | |
| 1412 | Transportation Fees from Other LEAs within the State | | X | | | | | | |
| 1413 | Transportation Fees from Other LEAs outside the State | | X | | | | | | |
| 1420 | Summer School Transportation | | X | X | | | | | |
| 1421 | Transportation Fees from Individuals | | X | X | | | | | |
| 1422 | Transportation Fees from Other LEAs within the State | | X | X | | | | | |
| 1423 | Transportation Fees from Other LEAs outside the State | | X | X | | | | | |

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TABLE I - Classification of Revenues and Other Sources and Funds in Which These Classifications are Frequently Found

| Classification of Revenues and Other Sources | | Def. Page No. | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds |
|---|---|---|---|---|---|---|---|---|---|
| 1500 | Earnings on Investments | 93 | | | | | | | |
| 1510 | Interest on Investments | | X | X | X | X | X | X | X |
| 1520 | Dividends on Investments | | | | | | | | X |
| 1530 | Gain or Loss on Sale of Investments | | X | X | X | X | X | X | X |
| 1540 | Earnings on Investment in Real Property | | X | | | | | | X |
| 1600 | Food Service | | | | | | | | |
| 1610 | Daily Sales - Reimbursable Programs | | | | | | X | | |
| 1611 | Breakfast | 94 | | | | | X | | |
| 1612 | Lunch | | | | | | X | | |
| 1613 | Special Milk Program | | | | | | X | | |
| 1620 | Daily Sales Nonreimbursable Programs | | | | | | X | | |
| 1630 | Special Functions | | | | | | X | | |
| 1700 | Cocurricular Activities | | | | | | | | |
| 1710 | Admissions | | X | | | | X | | |
| 1720 | Bookstore Sales | | | | | | X | | |
| 1730 | Student Organization Membership Dues and Fees | | | | | | X | | X |

TABLE I - Classification of Revenues and Other Sources and Funds in Which These Classifications are Frequently Found

| Classification of Revenues and Other Sources | | Def. Page No. | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds |
|---|---|---|---|---|---|---|---|---|---|
| 1740 | Fees | 94 | X | | | | X | | |
| 1790 | Other Cocurricular Activities | | X | | | | X | | X |
| 1800 | Community Services Activities | | X | | | | X | | |
| 1900 | Other Revenue from Local Sources | | | | | | | | |
| 1910 | Rentals | | X | | | | | | X |
| 1920 | Contributions and Donations from Private Sources | 95 | X | | | | | | X |
| 1930 | Gains and Losses on Sale of Fixed Assets | | | | | | X | X | |
| 1940 | Services Provided Other LEAs | | | | | | | | |
| 1941 | Services Provided Other LEAs within the State | | X | | | | X | X | |
| 1942 | Services Provided Other LEAs outside the State | | X | | | | X | X | |
| 1950 | Textbook Sales and Rentals | | | | | | | | |
| 1951 | Textbook Sales | | X | | | | X | | |
| 1952 | Textbook Rentals | | X | | | | X | | |
| 1970 | Services Provided Other Funds | | | | | | | X | |
| 1990 | Miscellaneous | | X | X | | X | X | X | |

TABLE [illegible] - Classification of Revenues and Other Sources a[illegible] Funds in Which These Classifications are Frequen[illegible] Found

| Classification of Revenues and Other Sources | Def. Page No. | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds |
|---|---|---|---|---|---|---|---|---|
| 2000 Revenue from Intermediate Sources | 96 | | | | | | | |
| 2100 Unrestricted Grants-in-Aid | | | | | | | | |
| 2101 County School Fund | | X | | | | | | |
| 2102 Education Service District Apportionment | | X | | | | | | |
| 2200 Restricted Grants-in-Aid | | X | | | | | | |
| 2800 Revenue in Lieu of Taxes | | X | | | | | | |
| 2900 Revenue for/on Behalf of the LEA | | X | | | | | | |
| 3000 Revenue for State Sources | 97 | | | | | | | |
| 3100 Unrestricted Grants-in-Aid | | | | | | | | |
| 3101 Basic School Support Fund - General Support | | X | | | | | | |
| 3102 Basic School Support Fund - School Lunch Match | | | X | | | | | |
| 3103 Common School Fund | | X | | | | | | |
| 3104 State Timber Revenue | | | | | | | | |
| 3200 Restricted Grants-in-Aid | | | | | | | | |
| 3201 Gifted Children | | X | X | | | | | |
| 3202 Handicapped Children | | X | X | | | | | |
| 3203 Trainable Mentally Retarded Children | | X | X | | | | | |
| 3204 Driver Education | | X | X | | | | | |

TABLE I - Classification of Revenues and Other Sources and Funds in Which These Classifications are Frequently Found

| Classification of Revenues and Other Sources | Def. Page No. | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds |
|---|---|---|---|---|---|---|---|---|
| 3205 Special Schools | 97 | X | X | | | | | |
| 3206 Vocational Education | | X | X | | | | | |
| 3800 Revenue in Lieu of Taxes | | X | | | | | | |
| 3900 Revenue for/on Behalf of the LEA | | X | | | | | | |
| 4000 Revenue from Federal Sources | 98 | | | | | | | |
| 4100 Unrestricted Grants-in-Aid Direct from the Federal Government | | X | | | | | | |
| 4200 Unrestricted Grants-in-Aid from the Federal Government through the State | | X | | | | | | |
| 4300 Restricted Grants-in-Aid Direct from the Federal Government | | X | X | | | | | |
| 4500 Restricted Grants-in-Aid from the Federal Government through the State | | X | X | | | X | | |
| 4700 Grants-in-Aid from the Federal Government through Other Intermediate Agencies | | X | X | | | | | |
| 4800 Revenue in Lieu of Taxes | 99 | X | | | | | | |
| 4801 Federal Forest Fees | | X | | | | | | |
| 4802 Impact Aid for Operation (PL 874) | | X | | | | | | |
| 4803 Coos Bay Wagon Road Funds | | X | | | | | | |

TABLE I - Classification of Revenues and Other Sources and Funds in Which These Classifications are Frequently Found

| Classification of Revenues and Other Sources | | Def. Page No. | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds |
|---|---|---|---|---|---|---|---|---|---|
| 4900 | Revenue for/on Behalf of the LEA | 99 | X | | | | X | | |
| 5000 | Other Sources | | | | | | | | |
| 5100 | Sale of Bonds | | | | | | | | |
| 5110 | Bond Principal | | | | | X | | | |
| 5120 | Premium | | | | X | | | | |
| 5130 | Accrued Interest | | | | X | | | | |
| 5200 | Interfund Transfers | | X | X | X | X | X | X | X |
| 5300 | Sale or Compensation for Loss of Fixed Assets | | X | X | | X | X | X | X |

## CLASSIFICATION OF BALANCE SHEET ACCOUNTS

A summary of the balance sheet accounts and the funds in which they are frequently found is illustrated in Table II. Account numbers are included as an indication of how these accounts may be coded. The descriptions without account numbers are summary accounts that would normally appear on the balance sheet for reporting purposes. X's in brackets ( ) indicate asset accounts which are normally recorded as credits or liability accounts which are normally recorded as debits. See examples of financial reports in Appendix A.

Table II - Balance Sheet Accounts and Funds in Which These Accounts Are Frequently Found

| | Balance Sheet Accounts | Def. Page No. | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Assets and Other Debits** | | | | | | | | | | |
| | **Current Assets** | | | | | | | | | | |
| | **Cash** | | | | | | | | | | |
| 101 | Cash in Bank | 101 | X | X | X | X | X | X | X | | |
| 102 | Cash on Hand | 101 | X | X | X | X | X | X | X | | |
| 103 | Petty Cash | 101 | X | | | | X | X | | | |
| 104 | Change Cash | 101 | | | | | X | | | | |
| | **Cash With Fiscal Agents** | | | | | | | | | | |
| 105 | Cash with Fiscal Agents | 101 | | | | X | | | | | |
| | **Investments** | | | | | | | | | | |
| 111 | Investments | 101 | X | X | X | X | X | X | X | | |
| 112 | Unamortized Premiums on Investments | 101 | | | X | X | X | X | X | | |

Table II - Balance Sheet Accounts and Funds in Which These Accounts Are Frequently Found

| Balance Sheet Accounts | Def. Page No. | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|---|---|---|---|---|---|---|---|---|---|---|
| 113 Unamortized Discounts on Investments | 101 | | | (X) | (X) | (X) | (X) | (X) | | |
| 114 Interest Receivable on Investment | 101 | X | X | X | X | X | X | X | | |
| 115 Accrued Interest on Investments Purchased | 102 | X | X | X | X | X | X | X | | |
| Taxes Receivable | | | | | | | | | | |
| 121 Taxes Receivable | 102 | X | X | | X | | | | | |
| 122 Estimated Uncollectable Taxes | 102 | (X) | (X) | | (X) | | | | | |
| Interfund Receivables | | | | | | | | | | |
| 131 Interfund Loans Receivable | 102 | X | X | X | X | X | X | | | |
| 132 Interfund Accounts Receivable | 102 | | | | | | X | | | |
| Intergovernmental Receivables | | | | | | | | | | |
| 141 Intergovernmental Accounts Receivable | 102 | X | X | X | X | X | X | | | |
| Other Receivables | | | | | | | | | | |
| 151 Loans Receivable | 102 | X | | | | | | X | | |
| 152 Estimated Uncollectable Loans | 102 | (X) | | | | | | (X) | | |
| 153 Other Accounts Receivable | 103 | X | X | X | X | X | X | X | | |

## Table II - Balance Sheet Accounts and Funds in Which These Accounts Are Frequently Found

| | Balance Sheet Accounts | Def. Page No. | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 154 | Estimated Uncollectable Accounts Receivable | 103 | (X) | (X) | (X) | (X) | (X) | (X) | (X) | | |
| | Bond Proceeds Receivable | | | | | | | | | | |
| 161 | Bond Proceeds Receivable | 103 | | | X | | | | | | |
| | Inventories | | | | | | | | | | |
| 171 | Inventories for Consumption | 103 | X | X | X | | X | X | X | | |
| 172 | Inventories for Resale | 103 | | | | | X | X | | | |
| | Prepaid Expenses | | | | | | | | | | |
| 181 | Prepaid Expenses | 103 | X | X | X | | X | X | X | | |
| | Other Current Assets | | | | | | | | | | |
| 191 | Deposits | 103 | X | | X | | X | X | X | | |
| 199 | Other Current Assets | 103 | X | X | X | X | X | X | X | | |
| | Fixed Assets<br>Sites | | | | | | | | | | |
| 211 | Sites | 103 | | | | | | | | X | |
| | Site Improvements | | | | | | | | | | |
| 221 | Site Improvements | 103 | | | | | | | | X | |
| 222 | Accumulated Depreciation on Site Improvements | 104 | | | | | | | | (X) | |

Table II - Balance Sheet Accounts and Funds in Which These Accounts Are Frequently Found

| | Balance Sheet Accounts | Def. Page No. | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Buildings | | | | | | | | | | |
| 231 | Buildings and Building Improvements | 104 | | | | | X | X | | X | |
| 232 | Accumulated Depreciation Buildings and Building Improvements | 104 | | | | | (X) | (X) | | (X) | |
| | Machinery and Equipment | | | | | | | | | | |
| 241 | Machinery and Equipment | 104 | | | | | X | X | | X | |
| 242 | Accumulated Depreciation on Machinery and Equipment | 104 | | | | | (X) | (X) | | (X) | |
| | Construction in Progress | | | | | | | | | | |
| 251 | Construction in Progress | 104 | | | | | | | | X | |
| | Budgeting Accounts and Other Debits | | | | | | | | | | |
| 301 | Estimated Revenues (Budget Account, Interim Statements Only) | 104 | X | X | X | X | | | | | |
| 302 | Revenues (Interim Statements Only) | 104 | (X) | (X) | (X) | (X) | (X) | (X) | (X) | | |
| 303 | Amount Available in Debt Service Fund | 105 | | | | | | | | | X |
| 304 | Amount to be Provided for Retirement of General Long-Term Debt | 105 | | | | | | | | | X |
| | Current Liabilities Interfund Payables | | | | | | | | | | |
| 401 | Interfund Loans Payable | 105 | X | X | X | X | X | X | | | |
| 402 | Interfund Accounts Payable | 105 | X | X | X | | X | | | | |

Table II - Balance Sheet Accounts and Funds in Which These Accounts Are Frequently Found

| | Balance Sheet Accounts | Def. Page No. | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Intergovernmental Payables | | | | | | | | | | |
| 411 | Intergovernmental Accounts Payable | 105 | X | X | X | X | X | X | | | |
| | Other Payable | | | | | | | | | | |
| 421 | Accounts Payable | 105 | X | X | X | X | X | X | X | | |
| 422 | Judgments Payable | 105 | X | X | X | X | X | X | X | | |
| 423 | Warrants Payable | 105 | X | X | X | X | | | | | |
| | Contracts Payable | | | | | | | | | | |
| 431 | Contracts Payable | 106 | X | X | X | | X | X | X | | |
| 432 | Construction Contracts Payable-Retained Percentage | 106 | | | X | | | | | | |
| 433 | Construction Contracts Payable | 106 | | | X | | | | | | |
| | Bonds Payable | | | | | | | | | | |
| 441 | Matured Bonds Payable | 106 | | | | X | | | | | |
| 442 | Bonds Payable | 106 | | | | X | | | | | |
| 443 | Unamortized Premiums on Bonds Sold | 106 | | | | X | | | | | |
| | Loans Payable | | | | | | | | | | |
| 451 | Loans Payable | 106 | X | X | X | | X | X | X | | |
| | Interest Payable | | | | | | | | | | |
| 455 | Interest Payable | 106 | X | X | X | X | X | X | X | | |

Table II - Balance Sheet Accounts and Funds in Which These Accounts Are Frequently Found

| | Balance Sheet Accounts | Def. Page No. | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Accrued Expenses | | | | | | | | | | |
| 461 | Accrued Salaries and Benefits | 106 | X | X | X | | X | X | X | | |
| | Payroll Deductions and Withholdings | | | | | | | | | | |
| 471 | Payroll Deductions and Withholdings | 106 | X | X | X | | X | X | X | | |
| | Deferred Revenues | | | | | | | | | | |
| 481 | Deferred Revenues | 106 | X | X | X | X | X | X | X | | |
| | Other Current Liabilities | | | | | | | | | | |
| 491 | Deposits Payable | 106 | X | X | | | X | X | X | | |
| 492 | Due to Fiscal Agent | 106 | | | | X | | | | | |
| 499 | Other Current Liabilities | 106 | X | X | X | X | X | X | X | | |
| | Long-Term Liabilities | | | | | | | | | | |
| | Bonds Payable | | | | | | | | | | |
| 511 | Bonds Payable | 107 | | | | | | | | | X |
| | Loans Payable | | | | | | | | | | |
| 521 | Loans Payable | 107 | | | | | | | | | X |
| | Lease Obligations | | | | | | | | | | |
| 531 | Lease Obligations | 107 | | | | | X | X | | | X |

Table II - Balance Sheet Accounts and Funds in Which
These Accounts Are Frequently Found

| Balance Sheet Accounts | Def. Page No. | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|---|---|---|---|---|---|---|---|---|---|---|
| Unfunded Pension Liabilities | | | | | | | | | | |
| 541 Unfunded Pension Liabilities | 107 | | | | | | | | | X |
| Other Long-Term Liabilities | | | | | | | | | | |
| 590 Other Long-Term Liabilities | 107 | | | | | | | | | X |
| Budgeting Accounts (Interim Statements Only) | | | | | | | | | | |
| 601 Appropriations | 107 | X | X | X | X | | | | | |
| 602 Expenditures | 107 | (X) | (X) | (X) | (X) | (X) | (X) | (X) | | |
| 603 Encumbrances | 107 | (X) | (X) | (X) | (X) | (X) | (X) | (X) | | |
| Fund Equity | 107 | | | | | | | | | |
| Investment In General Fixed Assets | | | | | | | | | | |
| 711 Investment in General Fixed Assets | 107 | | | | | | | | | X |
| Contributed Capital | | | | | | | | | | |
| 721 Contributed Capital | 108 | | | | | X | X | | | |
| Retained Earnings | | | | | | | | | | |
| 730 Reserve for ________. (Special Purposes) - Retained Earnings | 108 | | | | | X | X | | | |

### Table II - Balance Sheet Accounts and Funds in Which These Accounts Are Frequently Found

| Balance Sheet Accounts | Def. Page No. | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enterprise Funds | Internal Service Funds | Trust and Agency Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|---|---|---|---|---|---|---|---|---|---|---|
| 740 Unreserved Retained Earnings | 107 | | | | | X | X | | | |
| Fund Balance | | | | | | | | | | |
| 751 Reserve for Inventories | 107 | X | X | X | | | | X | | |
| 752 Reserve for Prepaid Expenses | 107 | X | X | X | | | | X | | |
| 753 Reserve for Encumbrances | 107 | X | X | X | X | X | X | X | | |
| 760 Reserve for ________ (Special Purposes) - Fund Balance | 107 | X | X | X | X | | | X | | |
| 770 Unreserved Fund Balance | 107 | X | X | X | X | | | X | | |

# DEFINITIONS OF FUNDS

## A. FUNDS

A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities, or balances, or changes therein. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the LEA. All money received and expended by an LEA is classified and defined in a Fund.

| Code | Descriptor |
|---|---|
| 100 | General Fund. To account for all financial resources of the LEA except those required to be accounted for in another fund. |
| 200 | Special Revenue Funds. To account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include:<br>• Restricted State or Federal grants-in-aid<br>• Restricted tax levies |
| 300 | Debt Service Funds. To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. |
| 400 | Capital Projects Funds. To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. |
| 500 | Enterprise Funds. To account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds are also used to account for operations where the school board or State regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Some examples of enterprise funds might include the food service program, the bookstore operation, the athletic stadium and the community swimming pool. |

| Code | Descriptor |
|---|---|
| 600 | Internal Service Funds. To account for the operation of LEA functions which provide goods or services to other LEA functions, other LEA's, or to other governmental units, on a cost-reimbursable basis. Some examples of internal service funds could include central warehousing and purchasing, central data processing, and central printing and duplicating. |
| 700 | Trust and Agency Funds. To account for assets held by an LEA in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds. Agency funds could include a central payroll account, funds for a parent-teacher organization, a teacher organization, and a student organization. |
| 800 | General Fixed Assets Account Group. To record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. General fixed assets could include sites, site improvements, buildings and building improvements, machinery and equipment. |
| 900 | General Long-Term Debt Account Group. To record the principal amount of all long-term liabilities excluding those of the proprietary funds or fiduciary funds. The long-term liabilities could include general obligation bonds, capitalized lease obligations, legal judgments, special assessments payable to cities or other governmental units, unfunded pension liabilities, and notes and warrants which are not due within one year. |

# DEFINITIONS OF EXPENDITURE ACCOUNTS

## FUNCTIONS

Function means the action a person takes or the purpose for which a thing exists or is used. Function includes the activities or actions which are performed to accomplish the objectives of an enterprise. The activities of an LEA are classified into five broad areas or functions: Instruction, Supporting Services, Community Services, Interagency/Fund Transactions and Debt Services. Functions are further broken down into Subfuctions and Service Areas which are subsequently subdivided into Areas of Responsibility.

Each of these Program levels consists of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, related and be mutually exclusive. For example, subfuctions under the function of Instruction include Regular Programs, Special Programs, and Adult/Continuing Programs. Service Areas, under the subfunction, Regular Programs, include Elementary Programs, Middle/Junior High Programs, and High School Programs.

It is not the purpose of this manual to dictate an organizational structure, i.e., how the administrative functions are organized. It does, however, identify and define the elements (Areas of Responsibility) which can be arranged into any organizational structure according to needs, philosophy, and tradition of each individual LEA. For comparability and compatibility of information it is essential that certain principles be followed in the arrangement of the structure. These principles are described below.

### Principles of Cost Identification

1. Elements of cost which can be easily identified with a specific activity are considered Direct Expenses (costs) for that activity. Costs not readily identifiable with any specific activity are considered Indirect Expenses for that activity.

2. In the same manner, costs easily identified with a program or Area of Responsibility are considered Direct Expenses (costs) for the program. Costs incurred for several different programs or costs not readily identifiable with any specific program are considered Indirect Expenses for that program.

3. All those activities associated with teacher-student interactions are considered to be "Instruction" and are Direct Services; all other activities are considered Indirect Services of "Instruction." Direct Expenses (costs) of Direct Services (Instruction) are recorded under "Instruction" and Direct Expenses for Indirect Services to "Instruction" are recorded under Supporting Services or Community Services or transactions as applicable.

4. Direct costs of a program may or may not be recorded under "Instruction." The determining factor is whether or not the program is part of or associated with the instructional process, i.e., the staff involved are teaching pupils. If the program is associated with Instruction, the Direct Expenses are recorded under the program, and then, under Instruction. If, however, the program is not directly associated with Instruction (School Lunch Program), Direct Expenses are recorded under that program--School Lunch; and Supporting Services and Indirect Expenses are reported under Supporting Services.

5. Each function under Instruction or Area of Responsibility under Supporting Services can be a separate center for accumulating costs. This indicates that objects of expenditures are made for each Area of Responsibility. For example, the object Salaries would be made for all functional activities in each Area of Responsibility.

6. Services or goods provided an LEA by other agencies or persons at no cost to the LEA are not treated as receipts, as such. They are sizeable in some LEAs, and a fair market value should be entered into another noncash memorandum system to get at the total cost of education. Examples of goods and services are: supplies donated by the Parents-Teachers Association, or teachers themselves; donated services of both professional and nonprofessional people (student teachers, parents who have teaching certificates); parents who monitor the playground or lunchroom; donated repairs of equipment or building; and supplies and/or equipment donated by service clubs or individuals. The receipt account to be used is 1920 (contributions and donations), but object and function accounts in the noncash memorandum system should be the same as if they were cash transactions. These values can be distributed to programs just as if they were cash transactions.

| Code | Descriptor |
|---|---|
| 1000 | Instruction. Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type (clerk, graders, teaching machines, etc.) which assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction. |
| 1100 | Regular Programs. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular Programs include elementary, middle/junior high, high school, and preformal. |
| 1110 | Elementary Programs. Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. |
| 1120 | Middle/Junior High Programs. Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. |
| 1130 | High School Programs. Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and the various occupations and/or professions which normally may be achieved in the high school years. |
| 1140 | Pre-kindergarten Programs. Instructional programs, using an informal teaching approach, for children during the year or years preceding kindergarten. |

| Code | Descriptor |
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| 1200 | Special Programs. Instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes preprimary, elementary, and secondary services for the 1) gifted and talented; 2) mentally retarded; 3) physically handicapped; 4) emotionally disturbed; 5) culturally different; 6) pupils with learning disabilities; and 7) special programs for other types of pupils. |
| 1210 | Programs for the Gifted and Talented. Special learning experiences for students identified as being mentally gifted or talented in areas such as the following: general academic, fine arts, and vocational and technical. |
| 1220 | Programs for the Mentally Retarded. Special learning experiences for students identified as being mentally retarded, according to the degree of retardation. Children in this category are classified educationally as educable mentally retarded, trainable mentally retarded, or severely mentally retarded. |
| 1221 | Programs for the Educable Mentally Retarded. Special learning experiences for students identified as being educable mentally retarded. |
| 1222 | Programs for the Trainable Mentally Retarded. Special learning experiences for students identified as being trainable mentally retarded. |
| 1230 | Programs for the Physically Handicapped. Special learning experiences for students identified as having one or more physical handicaps (e.g., blindness, deafness, speech impairment, or lameness). |
| 1240 | Programs for the Emotionally Disturbed. Special learning experiences for students identified as having emotional problems that require special services. |
| 1250 | Programs for the Culturally Different. Special learning experiences for students whose background is so different from that of most students that they need additional educational opportunities beyond those provided in the regular educational program. |
| 1260 | Programs for Students with Learning Disabilities. Special learning experiences for students identified as having deficiencies in one or more aspects of the cognitive process and as being underachievers in relation to the general level of their overall abilities. |

| Code | Descriptor |
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| 1290 | Other Special Programs. Other special learning experiences for dropouts, migrants, delinquents, and others which cannot be classified in the preceding service areas. |
| 1300 | Adult/Continuing Education Programs. Learning experiences designed to develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to: foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciations for special interest; or enrich the aesthetic qualities of life. |
| 1310 | Adult Basic Education Programs. Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need this knowledge and these skills to raise their level of education, to increase self-confidence and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens in a democracy. |
| 1320 | Advanced Adult Education Programs. Learning experiences designed to develop the knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities and are preparing for postsecondary careers and/or postsecondary education programs. |
| 1330 | Occupational Programs. Learning experiences concerned with the skills and knowledge required to prepare learners for immediate employment in an occupation or cluster of occupations. (This type of program is the same as that for secondary or junior college students but differs in that adults are the students served). |
| 1340 | Upgrading in Current Occupation Programs. Learning experiences concerned with skills and knowledge designed primarily to extend or update workers' competencies for occupations in which they are directly employed. |
| 1350 | Retraining for New Occupation Programs. Learning experiences concerned with the skills and knowledge required for preparation for employment in a new and different occupation. |

| Code | Descriptor |
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| 1360 | Special Interest Programs. Learning experiences concerned with skills and knowledge required to prepare adults for a subordinate occupation in addition to their vocation. Such programs also may be called vocational programs. |
| 1370 | Life Enrichment Programs. Learning experiences concerned with skills and knowledge designed primarily for enjoyment, without regard to a vocation. |
| 1390 | Other Adult/Continuing Education Programs. Other adult/continuing education programs which cannot be classified above. |
| 1400 | Summer School Programs. Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. The account numbers and titles for Summer School Programs are 1110 (Elementary Programs), 1120 (Middle/Junior High Programs), 1130 (High School Programs), 1140 (Preformal Programs) and 1190 (Other Summer School Programs). |
| 2000 | Supporting Services. Supporting services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Supporting Services exist to sustain and enhance instruction, rather than as entities within themselves. |
| 2100 | Support Services-Students. Those activities which are designed to assess and improve the well-being of students and to supplement the teaching process. |
| 2110 | Attendance and Social Work Services. Those activities which are designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community. |
| 2111 | Service Area Direction. Activities associated with directing and managing attendance and social work services. |
| 2112 | Attendance Services. Activities such as prompt identification of patterns of nonattendance, promotion of positive attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws. |

| Code | Descriptor |
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| 2113 | Social Work Services. Activities such as investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for students and parents; interpreting the problems of students for other staff members; and promoting change in the circumstances surrounding the individual student which are related to his problem insofar as effectively as the resources of the family, school and community can be brought to bear upon the problem. |
| 2114 | Student Accounting Services. Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and other census data. Portions of these records become part of the cumulative record which is sorted for teacher and guidance information. |
| 2119 | Other Attendance and Social Work Services. Attendance and social work services other than those described above. |
| 2120 | Guidance Services. Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. |
| 2121 | Service Area Direction. Activities associated with directing and managing guidance services. Expenditures for activities related to the coordination of student activities shall be classified under Account 2410, Office of the Principal Services. |
| 2122 | Counseling Services. Activities concerned with the relationship between students and students, counselors and students as counselees, and relationships between counselors and other staff members and parents all for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; relate their abilities, emotions, and aptitudes to educational and career opportunities; utilize their abilities in formulating realistic plans; and achieve satisfying personal and social development. |
| 2123 | Appraisal Services. Activities having as their purpose an assessment of student characteristics, which are used in administration, instruction, and guidance, and which assist the student in assessing his purposes and progress in personality and career development. Test records and materials used for student appraisal are usually included in each student's cumulative record. |

| Code | Descriptor |
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| 2124 | Information Services. Activities organized for the dissemination of educational, occupational, and personal-social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. |
| 2125 | Records Maintenance Services. Activities organized for the compilation, maintenance, and interpretation of cumulative records of individual students, including systematic consideration of such factors as: home and family background, physical and medical status, standardized test results, personal and social development, and school performance. |
| 2126 | Placement Services. Activities organized to: 1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and 2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers. |
| 2129 | Other Guidance Services. Other guidance services which cannot be classified above. |
| 2130 | Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services. |
| 2131 | Service Area Direction. Activities associated with directing and managing health services. |
| 2132 | Medical Services. Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials. Premiums for student health insurance are recorded here. |
| 2133 | Dental Services. Those activities associated with dental screening, dental care, and orthodontic activities. |
| 2134 | Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services. |

| Code | Descriptor |
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| 2139 | Other Health Services. Other health services not classified above. |
| 2140 | Psychological Services. Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents. |
| 2141 | Service Area Direction. Activities associated with directing and managing the psychological services. |
| 2142 | Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessments of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents. |
| 2143 | Psychological Counseling Services. Activities which take place between a school psychologist or counselor, and one or more students as counselees and their parents in which the students are helped to perceive, clarify, solve, and resolve problems of adjustment and interpersonal relationships. |
| 2144 | Psychotherapy Services. Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders. |
| 2149 | Other Psychological Services. Other activities associated with psychological services not classified above. |
| 2150 | Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language. |
| 2151 | Service Area Direction. Activities associated with directing and managing speech pathology and audiology services. |

| Code | Descriptor |
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| 2152 | Speech Pathology Services. Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling and guidance of children, parents, and teachers, as appropriate. |
| 2153 | Audiology Services. Activities organized for the identification of children with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lipreading), and speech conservation as necessary; creation and administration of programs of hearing conservation; and counseling and guidance of children, parents, and teachers as appropriate. |
| 2159 | Other Speech Pathology and Audiology Services. Other activities associated with speech pathology and audiology services not classified above. |
| 2200 | Support Services-Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. |
| 2210 | Improvement of Instruction Services. Those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training. |
| 2211 | Service Area Direction. Activities associated with directing and managing the improvement of instruction services. |
| 2212 | Instruction and Curriculum Development Services. Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils. |

| Code | Descriptor |
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| 2213 | Instructional Staff Training Services. Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA or school. Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves. |
| 2219 | Other Improvement of Instruction Services. Activities for improving instruction other than those classified above. |
| 2220 | Educational Media Services. Activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. These include printed and nonprinted sensory materials. |
| 2221 | Service Area Direction. Activities concerned with directing and managing educational media services. |
| 2222 | School Library Services. Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by teachers and other members of the instructional staff; and guiding instructional staff members in the use of library books and materials, whether maintained separately or as a part of an instructional materials center. Included here are activities for planning the use of the library by students and instructing pupils in the use of library books and materials, whether maintained separately or as a part of an instructional materials center or related work-study areas. |
| 2223 | Audiovisual Services. Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as a part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel. |
| 2224 | Educational Television Services. Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by way of closed circuit or broadcast television. |

| Code | Descriptor |
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| 2225 | Computer-Assisted Instruction Services. Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programed for a computer which is to be used as the principal medium of instruction. |
| 2229 | Other Educational Media Services. Educational media services other than those classified above. |
| 2300 | Support Services-General Administration. Activities concerned with establishing and administering policy in connection with operating the LEA. |
| 2310 | Board of Education Services. Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational planning and policy making for a governmental entity, usually designated as an LEA. These bodies are sometimes called school boards, governing boards of directors, school committees, and school trustees. This service area includes state boards, intermediate administrative unit boards, and local administrative unit boards. |
| 2311 | Service Area Direction. Activities concerned with directing and managing the general operation of the board of education. This includes the activities of an executive of the board of education, such as an executive secretary, but does not include any special activities defined in the other Areas of Responsibility described below. |
| 2312 | Board Secretary Services. Activities pertaining to the duties of the secretary (not executive) of the board of education. |
| 2313 | Board Treasurer Services. Activities pertaining to the duties of treasurer of the board of education. |
| 2314 | Election Services. Activities pertaining to services rendered in connection with any LEA election, including elections of officers, bond elections, and budget and appropriation elections. |
| 2315 | Legal Services. Activities pertaining to counseling services provided to the board of education in regard to laws and statutes. |
| 2316 | Tax Assessment and Collection Services. Activities pertaining to services rendered in connection with tax assessment and collection. |

| Code | Descriptor |
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| 2317 | Audit Services. Activities pertaining to independent audit services provided to the board of education. |
| 2319 | Other Board of Education Services. Other services which cannot be classified under the preceding Areas of Responsibility. |
| 2320 | Executive Administration Services. Activities associated with the overall general administrative or executive responsibility for the entire LEA. |
| 2321 | Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the LEA. This program area includes all personnel and materials in the office of the chief executive officer.<br>Activities of the office of the deputy superintendent and associate or assistant superintendents should be entered here unless the activities can be placed properly into a service area. In this case, they would be charged to Service Area Direction in that service area. When two or more service areas are directed by the same individual, the services of that individual's office are charged to the Office of the Superintendent or prorated between the service areas concerned. |
| 2322 | Community Relations Services. Activities and programs developed and operated systemwide for betterment of school/community relations. |
| 2323 | Staff Relations and Negotiations Services. Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and noninstructional personnel. |
| 2324 | State and Federal Relations Services. Activities concerned with developing and maintaining good relationships with state and federal officials. |
| 2329 | Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding Areas of Responsibility. |
| 2400 | Support Services-School Administration. Activities concerned with overall administrative responsibility for a single school or a group of schools. |

| Code | Descriptor |
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| 2410 | Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the LEA. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staff for these activities are included. |
| 2490 | Other Support Services-School Administration. Other school administration services which cannot be recorded under the preceding Areas of Responsibility. |
| 2500 | Support Services-Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal, acquisition of facilities, operation and maintenance, and internal services for operating all schools. |
| 2510 | Direction of Business Support Services. Activities concerned with directing and managing the business support services as a group. |
| 2520 | Fiscal Services. Activities concerned with the fiscal operations of the LEA. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing. |
| 2521 | Service Area Direction. Activities of directing and managing fiscal services which includes the activities of the assistant superintendent, director, or business manager in directing and managing fiscal activities including debt management (see 2321, Office of the Superintendent, for further clarification). |
| 2522 | Budgeting Services. Activities concerned with supervising budget planning, formulation, control, and analysis. |
| 2523 | Receiving and Disbursing Funds Services. Activities concerned with taking in money and paying it out which include the current audit of receipts and the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances, and whether such disbursements are lawful school or LEA expenditures. |

| Code | Descriptor |
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| 2524 | Payroll Services. Activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement, and social security. |
| 2525 | Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the LEA which include such activities as accounting and interpreting financial transactions and account records. |
| 2526 | Internal Auditing Services. Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures. |
| 2527 | Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning. |
| 2529 | Other Fiscal Services. Fiscal services which cannot be classified under the preceding Areas of Responsibility. |
| 2530 | Facilities Acquisition and Construction Services. Activities concerned with the acquisition of land and buildings; the remodeling and construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here. |
| 2531 | Service Area Direction. Activities pertaining to directing and managing facilities acquisition and construction services. |
| 2532 | Land Acquisition and Development Services. Activities pertaining to the initial acquisition of sites and improvements thereon. |
| 2533 | Architecture and Engineering Services. Activities of architects and engineers related to land acquisition and improvement and to improvements to buildings. |

| Code | Descriptor |
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| 2534 | Educational Specifications Development Services. Activities concerned with preparing and interpreting to architects and engineers descriptions of specific space requirements for the various learning experiences of pupils to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development. |
| 2535 | Building Acquisition, Construction, and Improvement Services. Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included. |
| 2536 | Classroom Furniture Services. Activities concerned with the initial acquisition or replacement of classroom furniture which can be moved and used in most classrooms, such as desks, chairs and file cabinets. |
| 2539 | Other Facilities Acquisition and Construction Services. Facilities acquisition and construction activities which cannot be classified above. |
| 2540 | Operation and Maintenance of Plant Services. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds, and in the vicinity of schools are included. |
| 2541 | Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities. |
| 2542 | Care and Upkeep of Buildings Services. Activities concerned with keeping the physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; repair and replacement of facilities and built-in equipment are included. Premiums for insurance coverage for property damage are recorded here. |
| 2543 | Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition. |
| 2544 | Care and Upkeep of Equipment Services. Activities concerned with maintaining in good condition, equipment owned or used by the LEA. Activities such as servicing and repairing furniture, machines, and movable equipment are included. |

| Code | Descriptor |
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| 2545 | Vehicle Purchasing, Servicing and Maintenance Services (other than buses). Activities concerned with maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. Included are such activities as purchasing vehicles, repairing vehicles, replacing vehicle parts, clearning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance. Liability insurance on these vehicles is recorded here. |
| 2546 | Security Services. Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times, and providing traffic control on grounds and in the vicinity of schools. |
| 2549 | Other Operation and Maintenance of Plant Services. Operation and maintenance of plant activities which cannot be classified under the preceding Areas of Responsibility. |
| 2550 | Student Transportation Services. Activities concerned with the conveyance of students to and from school, as provided by state law. Included are trips between home and school and trips to school activities. (To separate trips for school activities, a cost per mile could be charged in memorandum accounting.) |
| 2551 | Service Area Direction. Activities pertaining to directing and managing student transportation services. |
| 2552 | Vehicle Operation Services. Activities concerned with operating vehicles for student transportation from the time the vehicles leave the point of storage until they return to that point. Driving buses or other student transportation vehicles are included. Liability insurance on student transportation vehicles is recorded here. |
| 2553 | Monitoring Services. Activities concerned with supervising students in the process of being transported between home and school and while being transported for school activities. These activities include supervision while in transit and while being loaded and unloaded, and directing traffic at the loading and unloading stations. |
| 2554 | Vehicle Purchasing, Servicing, and Maintenance Services. Activities concerned with maintaining student transportation vehicles in good condition, including purchasing and repairing vehicles; replacing vehicle parts, and cleaning, painting, greasing, fueling, and inspecting vehicles for safety. Replacing a vehicle chassis or body individually is considered to be equipment and is charged to Capital Outlay. |

| Code | Descriptor |
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| 2559 | Other Student Transportation Services. Student transportation services which cannot be classified under the preceding Areas of Responsibility. |
| 2560 | Food Services. Activities concerned with providing food to students and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food. |
| 2561 | Service Area Direction. Activities of directing and managing food services. |
| 2562 | Food Preparation and Dispensing Services. Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to students and staff in a school or LEA which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment. |
| 2563 | Food Delivery Services. Activities concerned with delivering food to the school or LEA. |
| 2569 | Other Food Services. Food services activities which cannot be classified under the preceding Areas of Responsibility. |
| 2570 | Internal Services. Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the LEA. |
| 2571 | Service Area Direction. Activities of directing and managing internal services. |
| 2572 | Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or LEA operation. |
| 2573 | Warehousing and Distributing Services. The operation of the system-wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit. |

| Code | Descriptor |
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| 2574 | Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included. |
| 2579 | Other Internal Services. Other internal services which cannot be classified under the preceding Areas of Responsibility. |
| 2590 | Other Support Services-Business. Support services-business other than those classified above. |
| 2600 | Support Services-Central. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services. |
| 2610 | Direction of Central Support Services. Activities concerned with directing and managing the central support services as a group. |
| 2620 | Planning, Research, Development, and Evaluation Services. Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a LEA. |
| 2621 | Service Area Direction. Activities associated with directing and managing the planning, research, development, and evaluation service area. |
| 2622 | Development Services. Activities concerned with the evolving process of utilizing the products of research and considered judgment for the deliberate improvement of educational programs. |
| 2623 | Evaluation Services. Activities concerned with ascertaining or judging the value of an action or an outcome of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established. |
| 2624 | Planning Services. Activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of an organization or program, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives. |

| Code | Descriptor |
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| 2625 | Research Services. Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles. |
| 2629 | Other Planning, Research, Development, and Evaluation Services. Other services of this nature not described above. |
| 2630 | Information Services. Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact. |
| 2631 | Service Area Direction. Activities of directing and managing information services. |
| 2632 | Internal Information Services. Activities concerned with writing, editing, and providing administrative information to students and staff. |
| 2633 | Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact. |
| 2634 | Management Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate to management information about the operation of the LEA, and about the community, state, and nation, in order to make logical decisions. |
| 2639 | Other Information Services. Activities concerned with information services not classified above. |
| 2640 | Staff Services. Activities concerned with maintaining an efficient staff for the LEA including such activities as recruiting and placement, staff transfers, inservice training, health services, and staff accounting. |
| 2641 | Service Area Direction. Activities of directing and managing staff services. |
| 2642 | Recruitment and Placement Services. Activities concerned with employing and assigning personnel for the LEA. |
| 2643 | Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the LEA. |

| Code | Descriptor |
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| 2644 | Inservice Training Services (for noninstructional staff). Activities developed by the LEA for training of noninstructional personnel in all classifications. |
| 2645 | Health Services. Activities concerned with medical, dental, and nurse services provided for LEA employees. Included are physical examinations, referrals, and emergency care. |
| 2649 | Other Staff Services. Staff services which cannot be classified under the preceding Areas of Responsibility. |
| 2650 | Statistical Services. Activities concerned with manipulating, relating and describing statistical information. |
| 2651 | Service Area Direction. Activities concerned with directing and managing statistical services. |
| 2652 | Statistical Analysis Services. Activities concerned with determining the nature and relationships of data elements to arrive at conclusions and recommendations. This program area includes institutional, management and program studies, such as cost/effectiveness, space utilization, and teaching load. |
| 2653 | Statistical Reporting Services. Activities concerned with assimilating and writing statistical data into reports for further use. This program area includes the preparation of reports such as questionnaires and data collection forms for internal as well as external use. |
| 2659 | Other Statistical Services. Statistical services which cannot be classified under the preceding Areas of Responsibility. |
| 2660 | Data Processing Services. Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting. |
| 2661 | Service Area Direction. Activities concerned with directing and managing data processing services. |
| 2662 | Systems Analysis Services. Activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment. |

| Code | Descriptor |
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| 2663 | Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences. |
| 2664 | Operations Services. Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines. |
| 2669 | Other Data Processing Services. Activities concerned with data processing which are not described above. |
| 2670 | Records Management Services. Activities concerned with retention and disposal of LEA records. |
| 2690 | Other Support Services-Central. Central Services not classified above. |
| 2900 | Other Supporting Services. Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas of Areas of Responsibility. |
| 3000 | Community Services. Activities which are not directly related to the provision of education for pupils in a LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole or in part. |
| 3100 | Direction of Community Services Activities. Activities concerned with directing and managing community services activities. |
| 3200 | Community Recreation Services. Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community. |
| 3300 | Civic Services. Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning. |
| 3400 | Public Library Services. Activities pertaining to the operation of public libraries by a LEA, or the provision of library services to the general public through the school library. Included are such activities as budgeting and planning the library's collection in relation to the community, and informing the community of public library resources and services. |

| Code | Descriptor |
|---|---|
| 3500 | Custody and Care of Children Services. Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the LEA. |
| 3600 | Welfare Activities Services. Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to pupils for work performed whether for the LEA or for an outside concern, and for clothing, food or other personal needs. |
| 3700 | Nonpublic School Students Services. Services to students attending a school established by an agency other than the state, subdivision of the state, or the Federal Government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students. Statutory requirements in individual states may require construction of subfunctions for these and other functions and subfunctions related to expenditures for nonpublic school students. Special accounting provisions may be required for transfer of these expenditures from corresponding functional accounts for services provided to public school students. |
| 3900 | Other Community Services. Services provided the community which cannot be classified under the preceding Areas of Responsibility. |
| 4000 | Interagency/Fund Transactions. Conduit-type (outgoing transfers) payments to other LEAs or administrative units in the state or in another state, and transfers from one fund to another fund in the LEA. |
| 4100 | Payments to Other School Districts Within the State. Conduit-type payments to LEAs, generally for tuition and transportation, in the state for services rendered to students residing in the paying LEA. Where a governmental unit collects money from a nonoperating LEA for the education of students from the nonoperating LEA and pays it to an operating LEA, the nonoperating LEA records such payments here. (These are not counted in state totals of expenditures.) |

| Code | Descriptor |
|---|---|
| 4200 | Payments to Other School Districts Outside the State. These are conduit-type payments to LEAs outside the state for services rendered to students residing in the paying LEA. These payments are generally for tuition and transportation. Where a governmental unit in one state collects money from a nonoperating LEA for the education of students from the nonoperating LEA and pays it to an operating LEA in another state, the nonoperating LEA records such payments here. (These are not counted in national totals of expenditures.) |
| 4300 | Transfers of Funds. These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local LEA totals of expenditures.) |
| 4400 | Apportionment of Funds by IED. Apportionment of equalization funds and distribution of other funds by the intermediate education districts. |
| 4800 | Operating Contingency. (For budget only.) |
| 5000 | Debt Services. The servicing of the debt of an LEA. Categories of debt services are listed under objects. |

Areas of Responsibility

| Code | Descriptor |
|---|---|
| 01 | Home Instruction. School district sponsored programs in which a district employee goes to the home to instruct parents in how to teach a specific lesson to a child, or teaches the child directly. |
| 02 | Tutoring. Direct instruction of a learner on a specific lesson or skill in a home or in a school setting. |
| 09 | Other Pre-Kindergarten Programs. Any pre-kindergarten programs not appropriate for inclusion in above categories. |
| 10 | Language Arts. Courses and activities designed to enable students to receive and send communication by developing their ability to listen, speak, read and write. |
| 11 | Social Studies. Courses and activities dealing with man's social relationships which draw their substance from the disciplines of anthropology, economics, geography, government, history, sociology and psychology. |

| Code | Descriptor |
|---|---|
| 12 | Science. Experiences which provide students the opportunity to develop concept understandings and process skills as they relate to scientific literacy. |
| 13 | Art. Courses and activities designed to develop keener aesthetic awareness and increase sensitivity, skills and knowledge in various two and three-dimensional art media. |
| 14 | Crafts. Courses and activities organized to teach awareness and appreciation of good design, quality craftsmanship, safe work habits, orderly procedure, and an understanding of common tools, machines and devices through working with various materials such as plastics, ceramics, jewelry and art metal, leather, wood carving and textiles. |
| 15 | Homemaking. Courses and activities in the areas of consumer education, child care and development, clothing and textiles, foods and nutrition, housing and home furnishings and family relationships. |
| 16 | Industrial Arts. Courses and activities involving planning, designing and constructing through use of tools, machines, materials and processes carried out in the areas of graphic communications, electricity/electronics, materials and processes (e.g., wood, metal), and mechanical power. |
| 17 | Traffic Safety Education. Learning experiences concerned with helping students participate safely, efficiently and effectively in traffic activities appropriate to each instructional level, including traffic safety units for pedestrian, school bus passenger, automobile passenger, bicycle, recreational vehicles and pre-driver education; beginning and refresher courses in driver education; and post-driver education electives in traffic safety education. |
| 18 | Mathematics. Those courses, units of instruction, and activities designed to develop the skills and interests of students in computation and problem solving. |
| 19 | Health Education. Experiences which provide students the opportunity to develop decisions making skills and formulate a value system, as they relate to healthful living. |
| 20 | Physical Education. Courses, special adapted programs, and intraschool activities designed to enable each student to build and maintain his physical powers, skills and understanding necessary for his optimum development. |
| 21 | Foreign Language. Courses and activities designed to enable students to receive and send communication in a language other than English by developing their ability to listen, speak, read and write in the target language. |

| Code | Descriptor |
|---|---|
| 22 | Business Education. Courses and activities in general business, consumer economics, business law, typing, bookkeeping, shorthand and office procedures. |
| 23 | Athletics. Cocurricular activities designed to provide competitive contests for selected groups or individuals who are trained and coached to play games with similar teams or individuals from other schools. |
| 24 | Performing Arts. Cocurricular activities designed to provide opportunities for students to participate in producing or performing capacities in dramatics, music, television or radio. |
| 25 | Other Cocurricular Student Activities. Cocurricular activities not already defined which are generally of a voluntary nature and which are designed to assist the student in developing additional skills and/or refined attitudinal points of view regarding logical extensions of the school curriculum. |
| 26 | Music. Courses designed to develop aesthetic sensitivity, skills and knowledge in relation to listening, performing and creating experiences in vocal or instrumental music. |
| 27 | Dramatics. Courses designed to teach the history and art of producing or acting dramas. |
| 28 | Personal Finance. Courses and instructional activities designed to enable students to cope with financial concerns as a consumer, including employment and income, money management, credit, purchase of goods and services and rights and responsibilities in the marketplace.<br>(Note: This description relates only to the requirement at the secondary school level and not to the total facet of consumer education. Consumer education is the preparation of the individual in the skills, concepts, and understanding that are required for everyday living to achieve, within the framework of his own values, maximum satisfaction and utilization of his resources, and as such is a continuous process and an integral part of the education program at all levels.) |
| 49 | Other Basic Education Programs. Courses and instructional activities of basic education programs not classified above; an example is Outdoor Education. |
| 50 | Vocational Education. Courses or units of instruction designed to develop and/or extend competencies needed to function effectively in an occupation other than professional. |

| Code | Descriptor |
|---|---|
| 51 | Career Awareness. Units of instruction and special instructional activities designed to develop the students' understanding of work, knowledge of potential occupational careers and awareness of self in relation to potential career requirements. Grades 1-6.<br>(Most career awareness instruction is integrated into the other instructional areas and not readily identified as separate units.) |
| 52 | Career Exploration. Courses, units of instruction and special instructional activities designed to assist students in exploring key occupational career areas, in assessing their occupational interests and aptitudes and in developing tentative career plans and choices. Grades 7-10. |
| 53 | Agriculture Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more agriculture occupations or occupational areas. Grades 11 and 12. |
| 54 | Office Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more office occupations or occupational areas (accounting, clerical and secretarial occupations). Grades 11 and 12. |
| 55 | Construction Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more construction occupations or occupational areas. Grades 11 and 12. |
| 56 | Electrical-Electronics Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more electrical-electronics occupations or occupational areas. Grades 11 and 12. |
| 57 | Food Service Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more food service occupations or occupational areas. Grades 11 and 12. |
| 58 | Forest Products Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more forest product occupations or occupational areas. Grades 11 and 12. |

| Code | Descriptor |
|---|---|
| 59 | Health Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more health occupations or occupational areas. Grades 11 and 12. |
| 60 | Marketing Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more marketing occupations or occupational areas. Grades 11 and 12. |
| 61 | Metals Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more metals occupations or occupational areas. Grades 11 and 12. |
| 62 | Service Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more service occupations or occupational areas. Grades 11 and 12. |
| 63 | Industrial Mechanics Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more mechanic occupations or occupational areas. Grades 11 and 12. |
| 64 | Graphics Communications. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more of the graphic occupations or occupational areas. |
| 65 | Child Care. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more child care occupations or occupational areas. |
| 66 | Institution and Home Management. Courses and activities including work experience designed to prepare the student to function effectively in various kinds of employment related to institutional and home management services (executive and institutional housekeeping and hotel, motel housekeeping). |
| 67 | Clothing Management, Production and Services. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more clothing services occupations or occupational areas. |

| Code | Descriptor |
|---|---|
| 68 | Diversified Occupations. Courses and instructional activities including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more occupations or one or more occupational areas. Skill development is accomplished primarily through planned and supervised work experience activities. |

## OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: 1) Salaries, 2) Employee Benefits, 3) Purchased Services, 4) Supplies and Materials, 5) Capital Outlay, 6) Other Objects, and 7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number is used which makes it possible to search out detailed information. Following are definitions of the major categories and subcategories.

| Code | Descriptor |
|---|---|
| 100 | Salaries. Amounts paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the LEAs. |
| 110 | Regular Salaries. Full-time, part-time, and prorated portions of the costs for work performed by employees of the LEA who are considered to be in positions of a permanent nature. |
| 111 | Certificated Salaries. Costs for work performed by regular certificated employees of the LEA. |
| 112 | Noncertificated Salaries. Costs for work performed by regular noncertificated employees of the LEA. |
| 120 | Temporary Salaries. Full-time, part-time and prorated portions of the costs for work performed by employees of the LEA who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature. |
| 121 | Certificated Salaries. Costs for work performed by temporary or substitute certificated employees of the LEA. |
| 122 | Noncertificated Salaries. Costs for the work performed by temporary or substitute noncertificated employees of the LEA. |

| Code | Descriptor |
|---|---|
| 130 | Overtime Salaries. Money paid to employees of the LEA in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. The terms of such payment for overtime is a matter of state and local regulation and interpretation. |
| 131 | Certificated Salaries. Costs for overtime work performed by certificated employees of the LEA. |
| 132 | Noncertificated Salaries. Costs for overtime work performed by noncertificated employees of the LEA. |
| 140 | Sick Pay. That portion of compensation paid to an employe for sick leave on account of sickness or injury which prevents the employe from performing the normal work function of the employe's job. |
| 141 | Sick Pay, Certificated. |
| 142 | Sick Pay, Noncertificated. |
| 200 | Employee Benefits. Amounts paid by the LEA in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: 1) group health or life insurance, 2) contributions to employee retirement, 3) social security, 4) workmen's compensation, 5) payments made to personnel on sabbatical leave, and 6) unemployment insurance. |
| 210 | Public Employees Retirement System. Employer's contribution to the Public Employees Retirement System. |
| 220 | Social Security Administration. Employer's contribution to the Social Security Administration for employee retirement. |
| 230 | Employee Insurance. Premiums paid by employers for employee insurance. If districts prefer, subaccounts (231, 232, etc.) may be used for specific kinds of insurance premiums. |
| 290 | Other Employee Benefits. Expenditures for employee benefits other than those classified above. |

| Code | Descriptor |
|---|---|
| 300 | Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the LEA, and other services which the LEA may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. |
| 310 | Professional and Technical Services. Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. |
| 311 | Instruction Services. Nonpayroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, and teacher aides and "performance contract" activities. |
| 312 | Instructional Programs Improvement Services. Services performed by persons qualified to assist teachers and supervisors enhance the quality of the teaching process. This category includes curriculum consultants, inservice training specialists, etc., not on the payroll. |
| 313 | Student Services. Nonpayroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process. |
| 314 | Staff Services. Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance. |
| 315 | Management Services. Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the LEA. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies. |
| 316 | Data Processing Services. Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short time basis. |

| Code | Descriptor |
|---|---|
| 317 | Statistical Services. Nonpayroll services performed by persons or an organization qualified to assist in handling statistics. This category includes special services for analysis, tabulations, or similar work. |
| 318 | Board of Education Services. Services performed by qualified persons to assist the governing body of the LEA in its particular activities. This category includes the specialized services of legal counsel, counseling the body in employing a chief executive officer, counsel on tax policy, audit services and audit filing fee, etc. |
| 319 | Other Professional and Technical Services. Services which are professional and technical in nature which have not been classified above. |
| 320 | Property Services. Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the LEA. These services are performed by persons other than LEA employees. |
| 321 | Cleaning Services. Services purchased to clean buildings other than those provided by LEA employees. |
| 322 | Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovating, and remodeling are not included here, but are considered under Capital Outlay. |
| 323 | Property Insurance. Expenditures for insurance on any type property owned or leased by the LEA. |
| 324 | Rentals. Expenditures for leasing or renting land, buildings, and equipment for both temporary and long-range use of the LEA. This includes bus and other vehicle rental when operated by LEA personnel and lease of data processing equipment. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services (See Transportation, Printing, and Binding, Public Utility Services, Servicing and Maintenance Services). |
| 325 | Electricity. Expenditures for electrical energy. |

| Code | Descriptor |
|---|---|
| 326 | Fuel. Expenditures for fuel used for heating and/or cooling. Cost of electricity used for heating or cooling may be charged here or in Account 325 at the preference of the LEA. |
| 327 | Water and Sewage. Expenditures for water and sewage services. |
| 328 | Garbage. Expenditures for garbage service. |
| 329 | Other Property Services. Property Services purchased which are not classified above. |
| 330 | Student Transportation Services. Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the LEA payroll are not recorded here; they are recorded under Purchased Services--Rentals. |
| 331 | Student Transportation Home to School. Contract payments for transporting students from home to school and return. |
| 332 | Student Transportation Other than Home to School. Contract payments for transporting students on student activity trips, such as interscholastic athletic events. |
| 333 | Board and Room in Lieu of Transportation. Payments as board and room made to parents or guardians to maintain children near school. Expenditures for rental of shelters for children and for maintenance of district-owned shelters. |
| 340 | Travel. Costs for transportation, meals, hotel, and other expenses associated with traveling on business for the LEA. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Travel costs may be identified through use of the following subaccounts at the option of the LEA. |
| 341 | Travel, Local in District. |
| 342 | Travel, Out of District. |
| 350 | Communication. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental and postage, and advertising. Expenditures for these services may be identified through the use of subaccounts at the option of the LEA. |

| Code | Descriptor |
|---|---|
| 351 | Telephone. Expenditures for telephone services and toll charges. |
| 352 | Teletype. Expenditures for teletype equipment rental. |
| 353 | Postage. Expenditures for postage stamps and postage machine rentals. |
| 354 | Advertising. Expenditures for printed announcements and legal notices in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services. |
| 360 | Printing and Binding. Expenditures for job printing and binding usually according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of LEA publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials. |
| 370 | Tuition. Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA. |
| 380 | Freight and Drayage. Expenditures for the transportation of materials, supplies and equipment. This does not include Freight On Board (FOB) charges related to the purchase of materials, supplies and equipment. Such FOB charges are considered part of the cost of items purchased. |
| 390 | Other Purchased Services. Expenditures for all other purchased services not included above. |
| 400 | Supplies and Materials. Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. See Appendix A for the criteria for distinguishing between a supply and an equipment item and for a detailed list of supply and equipment items.<br>It should be noted that a more thorough classification of expenditures will be achieved by identifying the Object with the Area of Responsibility (i.e., the type of supplies, such as audiovisual supplies or classroom teaching supplies). Should greater detail be desired, the expenditure classification may include program area (e.g., mathematics supplies). |

| Code | Descriptor |
|---|---|
| | For evaluation of a particular supply object, supplies can be broken down into subdivisions such as food and other supplies in the food service program. To determine the merit of prepared food versus raw food, two further breakdowns could be used: 1) food prepared for serving and 2) unprepared food. |
| 410 | Supplies. Expenditures for ALL supplies for the operation of a LEA, including freight and cartage. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.<br>NOTE: Accounts 411 through 419 are available for further identifying supplies for management purposes at the option of the LEA. |
| 420 | Textbooks. Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. |
| 430 | Library Books. Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded under Capital Outlay as 560. |
| 440 | Periodicals. Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. |
| 450 | Warehouse Inventory Adjustment. Expenditures which are the result of a deficit usually found in an audit or count of items held in a store or warehouse inventory. Expenditures for the purchase of these items are generally debited to an Asset account, Inventory of Supplies, and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account. If the physical inventory reflects an overage in items, the excess is debited to the Asset account, Inventory of Supplies. |

| Code | Descriptor |
|---|---|
| 500 | Capital Outlay. Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.<br>In the original Handbook II, Capital Outlay was treated primarily as a service area, or function, rather than an object. Hence, it was important to differentiate between Capital Outlay and Maintenance of Plant.<br>In this version, Capital Outlay is an object, or what is purchased. Using the multidimensional coding structure, Capital Outlay may be related to all Functions, Service Areas, Areas of Responsibility, and Program Areas should it be desirable.<br>For clarification of Maintenance Costs and Improvement Costs, see Service Areas, Operation and Maintenance of Plant, Account 2540, and Facilities Acquisition and Construction, Account 2530. |
| 510 | Land. Expenditures for the purchase of land. |
| 520 | Buildings. Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included, also. |
| 530 | Improvements Other Than Buildings. Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the LEA. Improvements consist of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the LEA for capital improvement such as streets, curbs, and drains are also recorded here. |

540 Equipment. Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery. In order to differentiate between initial or additional equipment purchases and replacement equipment purchase it is recommended that subaccounts be established with those titles. See Appendix A for a detailed list of supply and equipment items.

541 Initial and Additional Equipment Purchase.

542 Replacement Equipment Purchase.

550 Vehicles. Expenditures for the purchase of conveyances to transport persons or objects.

551 Initial and Additional Vehicle Purchase.

552 Replacement Vehicle Purchase.

560 Library Books. Expenditures for books which constitute the initial furnishing of a newly constructed building. These include books outside the library if they are capitalized and any appreciable accession involving an expansion of the library.

590 Other Capital Outlay. Expenditures for all other Capital Outlay not classified above.

600 Other Objects. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.

610 Redemption of Principal. Expenditures which are from current funds to retire serial bonds and short term loans. Subaccounts may be used to distinguish between principal of bonds and of short term loans.

620 Interest. Expenditures from current funds for interest on serial bonds, short term loans and interest included in contractual payments for capital acquisitions. Subaccounts may be used to record separately these different kinds of interest.

630 Housing Authority Obligations. A public school-housing authority is a public corporation or quasi-public corporation having power to perform one or more of the following functions: issue authority bonds for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units, or transfer title to such units. All expenditures of this nature are classified in this category.

| Code | Descriptor |
|---|---|
| 640 | Dues and Fees. Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered. |
| 650 | Insurance and Judgments. Insurance to protect school board members and their employees against loss due to accident or neglect. |
| 651 | Liability Insurance. Expenditures for insurance coverage of the LEA, or its officers, against losses resulting from judgments awarded against the LEA. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance. Payments of judgments awarded against the LEA and not covered by insurance are recorded under 653, Judgments Against the LEA. |
| 652 | Fidelity Bond Premiums. Expenditures for bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Also recorded here are any expenditures (not judgments) made in lieu of fidelity bonds. |
| 653 | Judgments Against the Local Education Agency. Expenditures from current funds for all judgments (except as indicated) against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. |
| 659 | Other Insurance and Judgments. Payments for insurance and judgments not classified elsewhere. |
| 690 | Miscellaneous Objects. Amounts paid for all other expenses not classified above. |
| 700 | Transfers. This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency). |
| 710 | Fund Modifications. This category represents transactions of conveying money from one fund to another. Generally this takes the form of payments from the General Fund to some other and should be so recorded. They are not recorded as expenditures. |

| Code | Descriptor |
|---|---|
| 720 | Transits. This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency). This includes transactions which place grants-in-aid, special grants (stipends), and tuition and transportation for other LEA use, in the hands of the user. |
| 790 | Other Transfers. This category is to be used for those transfer transactions which cannot be identified in the above classifications. |

## DEFINITIONS OF REVENUE ACCOUNTS

| Code | Descriptor |
|---|---|
| 1000 | Revenue from Local Sources |
| 1100 | Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. |
| 1110 | Ad Valorem Taxes Levied by LEAs. Taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes.<br>Revenue paid to LEAs pursuant to Oregon statutes which require the county assessor to deduct the amount of the revenue from the tax levy certified to the assessor by the LEA should be recorded in this account (Tax offsets). Timber taxes under Chapter 321, Oregon Revised Statutes, is the most common example of such a tax offset.<br>However, when the Oregon legislature provides that any portion of the Basic School Support Fund be treated as a tax offset, that amount should not be recorded here but in account 3101, Basic School Support Fund. |
| 1111 | Current Year's Taxes |
| 1112 | Delinquent Taxes |
| 1190 | Penalties and Interest on Taxes. Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.<br>NOTE: LEAs have the option of classifying penalties and interest on taxes under this account, or combine these with taxes under account 1110. |
| 1200 | Revenue from Local Governmental Units Other Than LEAs. Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. Payments from publicly owned utilities and local housing authorities are recorded here. (PUDs, Rural Telephone Exchanges, Eugene Water and Electric Board, etc.) |

| Code | Descriptor |
|---|---|
| 1300 | Tuition. Money received from individuals, welfare agencies, private sources and other LEAs for education provided in the LEA. (All money received for tuition from any source is income for the LEA receving it, but when tabulating total state income for tuition, items 1312, 1322, and 1332 are excluded. When tabulating total income from tuition at the federal level, items 1311, 1321, and 1331 are tabulated only.) |
| 1310 | Regular Day School Tuition. Money received as tuition for students attending the regular day schools in the LEA, including alternate programs entitled to Basic School Support Fund. |
| 1311 | Tuition from Individuals. Money received from individuals, private sources, or welfare agencies as tuition in regular day schools. |
| 1312 | Tuition from Other LEAs Within the State. Money received for regular day schools tuition from other LEAs within the state. |
| 1313 | Tuition from Other LEAs Outside the State. Money received for regular day schools tuition from LEAs outside the state. |
| 1320 | Adult/Continuing Education Tuition. Money received as tuition for students attending adult/continuing education schools in the LEA. |
| 1321 | Tuition from Individuals |
| 1322 | Tuition from Other LEAs Within the State |
| 1323 | Tuition from Other LEAs Outside the State. |
| 1330 | Summer School Tuition. Money received as tuition for students attending summer school. |
| 1331 | Tuition from Individuals |
| 1332 | Tuition from Other LEAs Within the State. |
| 1333 | Tuition from Other LEAs Outside the State. |
| 1400 | Transportation Fees. Money received from individuals, private sources, welfare agencies, and other LEAs for transporting students to and from school and school activities. (All money received for transportation from any source is income for the LEA receiving it, but when tabulating total state income for transportation items 1412 and 1422 are excluded. When tabulating total income from transportation at the federal level, items 1411, and 1421 are tabulated only.) |

| Code | Descriptor |
|---|---|
| 1410 | Regular Day School Transportation. Money received for transporting students to and from regular day schools and school activities, including alternate programs entitled to Basic School Support Fund. |
| 1411 | Transportation fees from individuals. |
| 1412 | Transportation fees from other LEAs within the state. |
| 1413 | Transporation fees from other LEAs outside the state. |
| 1420 | Summer School Transportation. Money received for transporting students to and from summer school. |
| 1421 | Transportation fees from individuals. |
| 1422 | Transportation fees from other LEAs within the state. |
| 1423 | Transportation fees from other LEAs outside the state. |
| 1500 | Earnings on Investments. Money received as profit from holdings for savings or speculation. |
| 1510 | Interest on Investments. Interest received on temporary or permanent investments in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations. |
| 1520 | Dividends on Investments. Dividends received on stocks. |
| 1530 | Gain or Loss on Sale of Investments. Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus amortization of discount on long-term bonds purchased at a discount under par value). Gains realized from sale of U.S. Trasury bills represent interest income and should be credited to account 1510 above.<br>Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds. |
| 1540 | Earnings on Investment in Real Property. Revenue for rental, use charges and other income on real property held for investment purposes. |
| 1600 | Food Service. Revenue for dispensing food to students and adults. |
| 1610 | Daily Sales - Reimbursable Programs. Revenue from students for the sale of breakfasts, lunches and milk which are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under code 4500. |

| Code | Descriptor |
|---|---|
| 1611 | Breakfast. Money received from students for the sale of reimbursable breakfasts as part of the School Breakfast Program. |
| 1612 | Lunch. Money received from students for the sale of reimbursable lunches as part of the National School Lunch Program. |
| 1613 | Special Milk Program. Money received for the sale of reimbursable milk as part of the Special Milk Program. |
| 1620 | Daily Sales - Non-Reimbursable Program. Money received from students or adults for the sale of non-reimbursable breakfasts, lunches and milk. This category would include all sales to adults, the second Type A lunch to students and a la carte sales. |
| 1630 | Special Functions. Money received from students, adults or organizations for the sale of food products and services considered special functions. Some examples would include pot lucks, PTA sponsored functions and athletic banquets. |
| 1700 | Cocurricular Activities. Revenue from school-sponsored activities. |
| 1710 | Admissions. Revenue from patrons of a school-sponsored activity such as a concert or football game. |
| 1720 | Bookstore Sales. Revenue from sales by students or student-sponsored bookstores. |
| 1730 | Student Organization Membership Dues and Fees. Revenue from students for memberships in school clubs or organizations. |
| 1740 | Fees. Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under account 1400. |
| 1790 | Other Cocurricular Activities. Other revenue from cocurricular activities. |
| 1800 | Community Services Activities. Revenue from community services activities operated by an LEA. For example, revenue received from operation of a swimming pool as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities. |
| 1900 | Other Revenue from Local Sources. Other revenue from local sources which are not classified above. |
| 1910 | Rentals. Revenue from the rental of either real or personal property owned by the school. Rental of property held for income purposes should be recorded under account 1540. |

| Code | Descriptor |
|---|---|
| 1920 | Contributions and Donations from Private Sources. Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for revenue unrestricted and revenue which is restricted as to uses. |
| 1930 | Gains or Losses on Sale of Fixed Assets. The amount of revenue over the book value of the fixed assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value). This account is used in the Proprietary Funds only. Account 5300 is used for funds other than Proprietary. |
| 1940 | Services Provided Other Local Education Agencies. Revenue from services provided other LEAs, other than for tuition and transportation services. These services include data processing, purchasing, maintenance, cleaning, consulting and guidance. Intermediate units will use this code in identifying revenue for services provided to LEAs. |
| 1941 | Services Provided Other LEAs Within the State. Revenue from services to LEAs within the state. |
| 1942 | Services Provided Other LEAs Outside the State. Revenue from services to LEAs outside the state. |
| 1950 | Textbook Sales and Rentals. Revenue from the rental or sale of textbooks. |
| 1951 | Textbook Sales. Revenue from the sale of textbooks. |
| 1952 | Textbook Rentals. Revenue from the rental of textbooks. |
| 1970 | Services Provided Other Funds. Services provided other funds, such as printing or data processing. This account would only be used in the Internal Service Funds. |
| 1990 | Miscellaneous. Revenue from local sources not provided for elsewhere. |

| Code | Descriptor |
|---|---|
| 2000 | Revenue from Intermediate Sources |
| 2100 | Unrestricted Grants-in-Aid. Revenue received as grants by the LEA which can be used for any legal purpose desired by the LEA without restriction. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate. |
| 2101 | County School Fund. Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035. |
| 2102 | Education Service District Apportionment. Revenue received by the LEA from the ESD's apportionment of the equalization levy. ORS 334.350 to ORS 334.510. |
| 2200 | Restricted Grants-in-Aid. Revenues received as grants by the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate. |
| 2800 | Revenue in Lieu of Taxes. Payments made out of general revenues by an intermediate governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately-owned property or other tax base. It would include payments made for privately-owned property which is not subject to taxation on the same basis as other privately-owned property due to action by the intermediate governmental unit. Distribution from the sale of state-managed county-owned timber should be recorded here. ORS 530.110. |
| 2900 | Revenue for/on Behalf of the LEA. Payments made by an intermediate governmental jurisdiction for the benefit of the LEA, or contributions of equipment or supplies. It includes the payment to a pension fund by the intermediate governmental unit on behalf of an LEA employee for services rendered to the LEA, and a contribution of fixed assets by an intermediate governmental unit to the LEA. Separate accounts should be maintained to identify the specific nature of the revenue item.<br>An offsetting charge would be made to the appropriate expenditure account as if the LEA had expended the funds itself. |

| Code | Descriptor |
|---|---|
| 3000 | Revenue from State Sources |
| 3100 | Unrestricted Grants-in-Aid. Revenue recorded as grants by the LEA from State funds which can be used for any legal purpose desired by the LEA without restriction. |
| 3101 | Basic School Support Fund - General Support. ORS 327.006 to 327.137. |
| 3102 | Basic School Support Fund - School Lunch Match. That portion of the grant from the Basic School Support Fund which is earmarked by the LEA for the required matching of Section 4 Federal school lunch grant received by the LEA. |
| 3103 | Common School Fund. ORS 327.403. |
| 3104 | State Timber Revenue. Formerly known as "County Timber," this revenue is in addition to that distributed through the County School Fund. |
| 3200 | Restricted Grants-in-Aid. Revenue recorded as grants by the LEA from State funds which must be used for a categorical or specific purpose. |
| 3201 | Gifted Children. ORS 343.391. |
| 3202 | Handicapped Children. ORS 343.221; ORS Chapter 344. |
| 3203 | Trainable Mentally Retarded Children. ORS 430.760. |
| 3204 | Driver Education. ORS 343.710 |
| 3205 | Special Schools. ORS 343.960. |
| 3206 | Vocational Education. |
| 3800 | Revenue in Lieu of Taxes. Payments made out of general revenue by a state to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the LEA on the same basis as privately-owned property or other tax base. It would include payments made for privately-owned property which is not subject to taxation on the same basis as other privately-owned property due to action by the state. |
| 3900 | Revenue for/on Behalf of the LEA. Payment made by a state for the benefit of the LEA, or contributions of equipment or supplies. It includes the payment of a pension fund by the state on behalf of an LEA employee for services rendered to the LEA, and a contribution of fixed assets by a state unit to the LEA. Separate accounts may be maintained to identify the specific nature of the revenue item.<br>An offsetting charge would be made to the appropriate expenditure account as if the LEA had expended the funds itself. |

| Code | Descriptor |
|---|---|
| 4000 | Revenue from Federal Sources |
| 4100 | Unrestricted Grants-in-Aid Direct from the Federal Government. Revenues direct from the Federal Government as grants to the LEA which can be used for any legal purpose desired by the LEA without restriction. Separate subaccounts may be maintained to segregate grants for different purposes.<br>Revenue from Federal Wildlife Refuge is recorded here. |
| 4200 | Unrestricted Grants-in-Aid from the Federal Government Through the State. Revenues from the Federal Government through the state as grants which can be used for any legal purpose desired by the LEA without restriction. Separate subaccounts may be maintained to segregate grants for different purposes. |
| 4300 | Restricted Grants-in-Aid Direct from the Federal Government. Revenues direct from the Federal Government as grants to the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the governmental unit. Separate subaccounts may be maintained to segregate grants for different purposes.<br>Impact Aid to school districts for Construction is recorded here. (PL 815) |
| 4500 | Restricted Grants-in-Aid from the Federal Government Through the State. Revenues from the Federal Government through the state as grants to the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the governmental unit. Separate subaccounts may be maintained to segregate grants for different purposes. Examples of revenues to be recorded here are: Elementary and Secondary Education Act Programs, Vocational Programs, Handicapped Programs, Child Nutrition Programs, etc. |
| 4700 | Grants-in-Aid From the Federal Government Through Other Intermediate Agencies. Revenues from the Federal Government through an intermediate agency. |

| Code | Descriptor |
|---|---|
| 4800 | Revenue in Lieu of Taxes. Payments made out of general revenues by the Federal Government unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the Federal Government unit. |
| 4801 | Federal Forest Fees. ORS 294.060. |
| 4802 | Impact Aid to school districts for operation. (PL 874) |
| 4803 | Coos Bay Wagon Road funds. |
| 4900 | Revenue for/on Behalf of the LEA. Payments made by the Federal Government for the benefit of the LEA, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the LEA and foods donated by the Federal Government to the LEA. Separate accounts should be maintained to identify the specific nature of the revenue item.<br>An offsetting charge would be made to the appropriate expenditure account as if the LEA had expended the funds itself. |
| 5000 | Other Sources |
| 5100 | Sale of Bonds. The principal portion from the sale of bonds. |
| 5110 | Bond Principal. Receipts of principal from the sale of bonds. |
| 5120 | Premium. Revenue from that portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate. |
| 5130 | Accrued Interest. Revenue from accrued interest from the sale of bonds. |
| 5200 | Interfund Transfers. Revenue earned or received from another fund which will not be repaid. |
| 5300 | Sale or Compensation for Loss of Fixed Assets. Revenue from the sale of school property or compensation for the loss of fixed assets. Any gain on the sale of fixed assets for the proprietary funds would be recorded in account 1930. |

## DESCRIPTIONS OF BALANCE SHEET ACCOUNTS

### ASSETS AND OTHER DEBITS

Assets and other debits include what is owned and other items not owned as of the date of the balance sheet but expected to become fully owned at some future date as well as other budgeting and offsetting accounts which normally have debit balances.

| Code | Descriptor |
|---|---|
| | Current Assets. Cash or anything that can be readily converted into cash. |
| 101 | Cash in Bank. All funds on deposit with a bank or savings and loan institution normally in noninterest bearing accounts. Interest bearing accounts are recorded in investments. |
| 102 | Cash on Hand. Currency, coins, checks, postal and express money orders, and bankers' drafts on hand. |
| 103 | Petty Cash. A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. |
| 104 | Change Cash. A sum of money set aside for the purpose of providing change. |
| 105 | Cash with Fiscal Agents. Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest. |
| 111 | Investments. Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include fixed assets used in LEA operations. Separate accounts for each category of investments may be maintained. |
| 112 | Unamortized Premiums on Investments. The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is restricted to long-term investments. |
| 113 | Unamortized Discounts on Investments (Credit). The excess of the face value of securities over the amount paid for them which has not yet been written off. Use of this account is normally restricted to long-term investments. |
| 114 | Interest Receivable on Investments. The amount of interest receivable on investments, exclusive of interest purchased. Interest purchased should be shown in a separate account. |

115 Accrued Interest on Investments Purchased. Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. Upon receipt and deposit of the cash, an entry is made debiting account Cash in Bank, and crediting the Accrued Interest on Investments Purchased account for the amount of interest purchased and an Interest Earning revenue account (1510) for the balance.

121 Taxes Receivable. The uncollected portion of taxes which an LEA or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.

122 Estimated Uncollectable Taxes (Credit). A provision for that portion of taxes receivable which it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account in order to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.

131 Interfund Loans Receivable. An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

132 Interfund Accounts Receivable. An asset account used to indicate amounts owed to a particular fund by another fund in the same LEA for goods sold or services rendered. It is recommended that separate accounts be maintained for each interfund receivable.

141 Intergovernmental Accounts Receivable. Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that separate accounts be maintained for each interagency receivable.

151 Loans Receivable. Amounts which have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.

152 Estimated Uncollectible Loans. A provision for that portion of loans receivable which is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Other Loans Receivable account.

153 *Other Accounts Receivable*. Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by an LEA (but not including amounts due from other funds or from other governmental units).

154 *Estimated Uncollectible Accounts Receivable*. A provision for that portion of accounts receivable which is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Other Accounts Receivable account.

161 *Bond Proceeds Receivable*. An account used to designate the amount receivable upon sale of bonds.

171 *Inventories for Consumption*. The cost of supplies and equipment on hand not yet distributed to requisitioning units.

172 *Inventories for Resale*. The value of goods held by an LEA for resale rather than for use in its own operations.

181 *Prepaid Expenses*. Expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.

191 *Deposits*. Funds deposited by the LEA as prerequisite to receiving services and/or goods.

199 *Other Current Assets*. Current assets not provided for elsewhere.

*Fixed Assets*. Those assets which the LEA intends to hold or continue in use over a long period of time.

211 *Sites*. A fixed asset account which reflects the acquisition value of land owned by an LEA. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

221 *Site Improvements*. A fixed asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

222 Accumulated Depreciation on Site Improvements. Accumulated amounts for depreciation of land improvements. The recording of depreciation is optional in the general fixed assets account group.

231 Buildings and Building Improvements. A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the LEA. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements. If buildings are acquired by gift, the account reflects their appraised value at time of acqusition.

232 Accumulated Depreciation on Buildings and Building Improvements. Accumulated amounts for depreciation of buildings and building improvements. The recording of depreciation is optional in the general fixed assets account group.

241 Machinery and Equipment. Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, furniture, and furnishings. Appendix D provides criteria to distinguish whether a purchase is a supply or a piece of machinery or equipment.

242 Accumulated Depreciation on Machinery and Equipment. Accumulated amounts for depreciation of machinery and equipment. The recording of depreciation is optional in the general fixed assets account group and required in the proprietary funds.

251 Construction in Progress. The cost of construction work undertaken but not yet completed.

Budgeting Accounts and Other Debits. Budgeted and actual amounts for revenues as well as offsetting accounts which normally have debit balances.

301 Estimated Revenues (Budget Account). The amount of revenues estimated to be received or to become receivable during the fiscal period, the account is closed out and does not appear in the balance sheet. This account would appear in interim financial statements.

302 Revenues. The total of all revenues realized during a period. This represents the increase in ownership equity during a designated period of time. The account appears only in a balance sheet prepared during the fiscal period. At the end of the fiscal period, the account is closed out and does not appear in the balance sheet.

| | |
|---|---|
| 303 | Amount Available in Debt Service Funds. An account in the General Long-Term Debt Account Group which designates the amount of fund balance available in the Debt Service Fund for the retirement of long-term debt. |
| 304 | Amount to be Provided for Retirement of General Long-Term Debt. An account in the General Long-Term Debt Account Group which designates the amount to be provided from taxes or other revenue to retire long-term debt. |

## LIABILITIES, RESERVES, AND FUND BALANCES

Liabilities, reserves, and fund balance are LEA debts plus items which are not debts but which may become debts at some future time, as well as other budgeting accounts which normally appear only on the interim financial statements.

| Code | Descriptor |
|---|---|
| | Current Liabilities. Those debts the LEA expects to pay within a short period of time, usually within a year or less. |
| 401 | Interfund Loans Payable. A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund loan. |
| 402 | Interfund Accounts Payable. A liability account used to indicate amounts owned by a particular fund to another fund in the same LEA for goods and services rendered. It is recommended that separate accounts be maintained for each interfund payable. |
| 411 | Intergovernmental Accounts Payable. Amounts owed by the reporting LEA to another governmental unit. It is recommended that separate accounts be maintained for each interagency payable. |
| 421 | Accounts Payable. Liabilities on open account owing to private persons, firms, or corporations for goods and services received by an LEA (but not including amounts due to other funds of the same LEA or to other governmental units). |
| 422 | Judgments Payable. Amounts due to be paid by an LEA as the result of court decisions, including condemnation awards in payment for private property taken for public use. |
| 423 | Warrants Payable. Amounts due to designated payees in the form of a written order drawn by the LEA directing the LEA treasurer to pay a specific amount. |

431 Contracts Payable. Amounts due on contracts for assets, goods, and services received by an LEA.

432 Construction Contracts Payable-Retained Percentage. Liabilities on account of construction contracts for that portion of the work which has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period or both. The unpaid amount is usually a stated percentage of the contract price.

433 Construction Contracts Payable. Amounts due by an LEA on contracts for construction of buildings, structures, and other improvements.

441 Matured Bonds Payable. Bonds which have reached or passed their maturity date but which remain unpaid.

442 Bonds Payable. Bonds which have not reached or passed their maturity date but are due within one year or less.

443 Unamortized Premiums on Bonds Sold. An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

451 Loans Payable. Short-term obligations representing amounts borrowed for short periods of time usually evidenced by notes payable or warrants payable.

455 Interest Payable. Interest due within one year.

461 Accrued Salaries and Benefits. Salary and fringe benefit costs incurred during the current accounting period which a are not payable until a subsequent accounting period.

471 Payroll Deductions and Withholdings. Amounts deducted from employees' salaries for withholding taxes and other purposes. District-paid benefits amounts payable also are included. A separate liability account may be used for each type of benefit.

481 Deferred Revenues. A liability account which represents revenues collected before they become due.

491 Deposits Payable. Liability for deposits received as a prerequisite to providing or receiving services and/or goods.

492 Due to Fiscal Agent. Amounts due to fiscal agents, such as commercial banks, for serving an LEA's matured indebtedness.

499 Other Current Liabilities. Other current liabilities not provided for elsewhere.

Long-Term Liabilities. Debt with a maturity of more than one year after the date of issuance.

511 Bonds Payable. Bonds which have not reached or passed their maturity date and which are not due within one year.

521 Loans Payable. An unconditional written promise signed by the maker to pay a certain sum of money one year or more after the date of issuance.

531 Lease Obligations. Amounts remaining to be paid on lease purchase agreements.

541 Unfunded Pension Liabilities. The amount of the actuarial deficiency on a locally-operated pension plan to be contributed by the LEA on behalf of present employees.

590 Other Long-Term Liabilities. Other long-term liabilities not provided for elsewhere.

Budgeting Accounts. These categories represent accounts which reflect budgeted and actual amounts related to expenditures and encumbrance.

601 Appropriations (Budget Account). This account records authorizations granted by the school board or legislative body to make expenditures for specific purposes. This account appears in a balance sheet prepared during the fiscal period. It is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.

602 Expenditures. This account appears in balance sheets prepared during the fiscal period and designates the total of expenditures charged against appropriations during such period. The account is shown in each balance sheet as a deduction from the Appropriations account to arrive at the unexpended balance of total appropriations.

603 Encumbrances. This account designates obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from the Appropriations account to arrive at the unencumbered balance.

Fund Equity. These are accounts which show the excess of a fund over its liabilities. Portions of that balance may be reserved for future use.

711 Investment in General Fixed Assets. An account in the General Fixed Assets Account Group which represents the LEA's equity in general fixed assets. The balance of this account is normally subdivided according to the source of funds which financed the asset acquisition, such as General Fund revenues, bond issues, and contributions.

721 Contributed Capital. An equity account in the proprietary funds which shows the amount of fund capital contributed by the governmental unit from general government revenue and resources. Annual subsidies to cover operating deficits are not recorded here. These amounts are recorded as other sources (interfund transfers) and closed to the unreserved retained earnings account (740).

730 Reserve for ------------ (Special Purposes)-Retained Earnings. The accumulated earnings of the proprietary funds which have been retained in the fund and which are reserved for a specific purpose. One example would be funds reserved for the future purchase of equipment.

740 Unreserved Retained Earnings. The accumulated earnings of the proprietary funds which have been retained in the fund and which are not reserved for any specific purpose.

751 Reserve for Inventories. A reserve which represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve are tied up in inventories and are, therefore, not available for appropriation. The use of this account is optional.

752 Reserve for Prepaid Expenses. A reserve which represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve are tied up in prepaid expenses and are, therefore, not available for appropriation. The use of this account is optional.

753 Reserve for Encumbrances. A reserve representing the segregation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current encumbrances and prior year encumbrances.

760 Reserve for __________ (Special Purposes)-Fund Balance. A reserve which represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation. It is recommended that a separate reserve be established for each special purpose. One example of a special purpose would be restricted Federal programs.

770 Unreserved Fund Balance. The excess of the assets of a fund over its liabilities and reserves.

## PROGRAM STRUCTURE

A program structure represents an overall conceptual organization of the school systems activities. It provides the basis for generating, assembling, organizing, analyzing and displaying information about all the activities of a school district. It also provides for the grouping of activities for cost assignment.

The program structure developed for Oregon school districts consists of four levels: 1) Function, 2) Sub-Function, 3) Service Area and 4) Area of Responsibility.

| Function | Sub-Function | Service Area | Area of Responsibility |
|---|---|---|---|
| Instruction | Regular Programs | Elementary Programs | Language Arts |

The complete program structure is displayed on the next page.

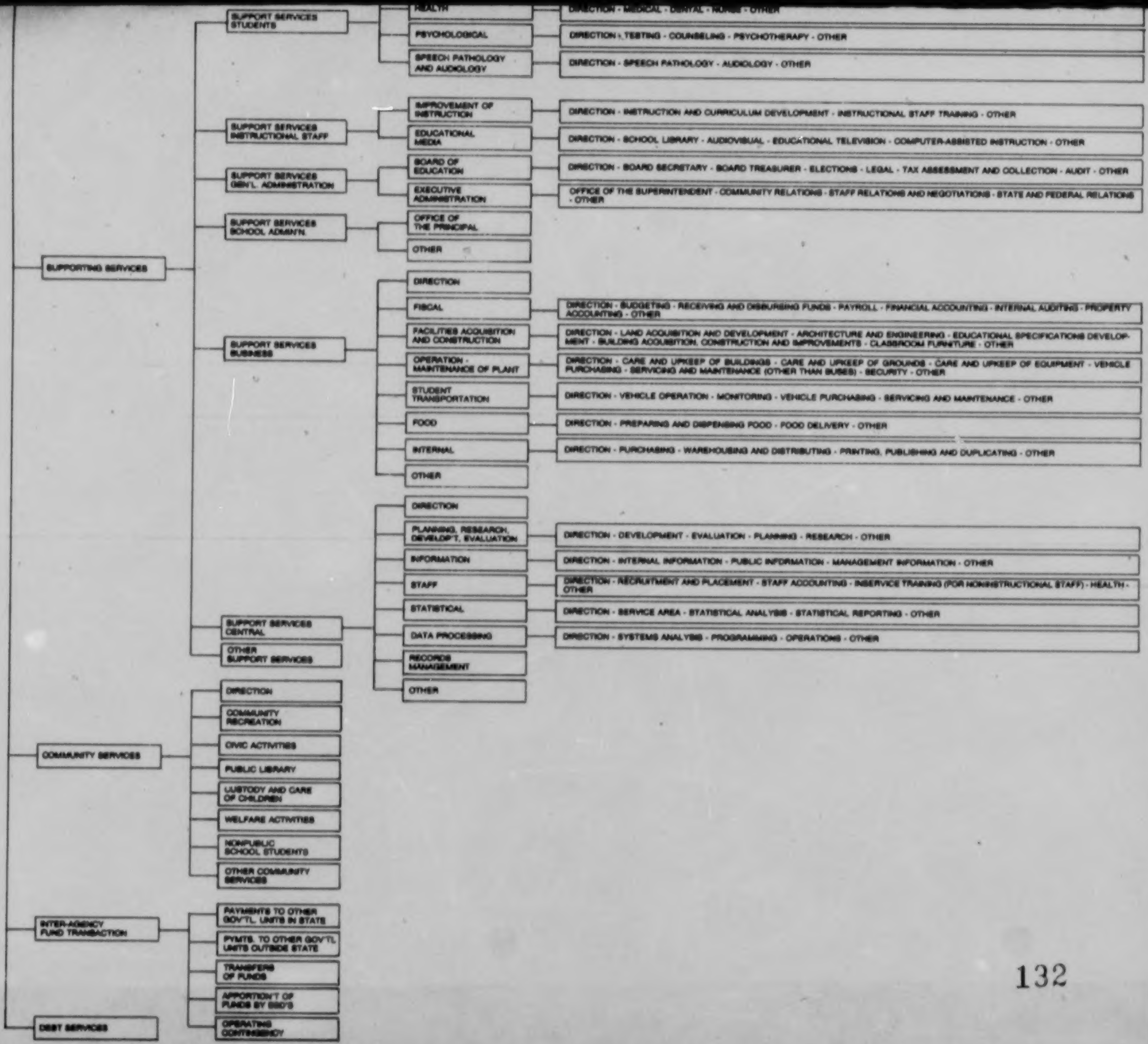
# PROGRAM STRUCTURE FOR OREGON SCHOOL DISTRICTS
## BUSINESS SYSTEMS AND AUXILIARY SERVICES

**OREGON DEPARTMENT OF EDUCATION**
**700 PRINGLE PARKWAY SE**
**SALEM, OREGON 97310**

(Rev. 5-80)

**DISTRICT** · **LEVEL I FUNCTION** · **LEVEL II SUB-FUNCTION** · **LEVEL III SERVICE AREA** · **LEVEL IV AREA OF RESPONSIBILITY**

- THE SCHOOL DISTRICT
  - INSTRUCTION
    - REGULAR PROGRAMS
      - ELEMENTARY
        - LANGUAGE ARTS - SOCIAL STUDIES - SCIENCE - ART - TRAFFIC SAFETY - MATHEMATICS - HEALTH EDUCATION - PHYSICAL EDUCATION - FOREIGN LANGUAGES - ATHLETICS - PERFORMING ARTS - OTHER COCURRICULAR/STUDENT ACTIVITIES - MUSIC - OTHER BASIC EDUCATION PROGRAMS - CAREER AWARENESS - CAREER EXPLORATION
      - MIDDLE/JUNIOR HIGH
        - LANGUAGE ARTS - SOCIAL STUDIES - SCIENCE - ART - CRAFTS - HOMEMAKING - INDUSTRIAL ARTS - TRAFFIC SAFETY - MATHEMATICS - HEALTH EDUCATION - PHYSICAL EDUCATION - FOREIGN LANGUAGES - BUSINESS EDUCATION - ATHLETICS - PERFORMING ARTS - OTHER COCURRICULAR/STUDENT ACTIVITIES - MUSIC - OTHER BASIC EDUCATION PROGRAMS - CAREER EXPLORATION
      - HIGH SCHOOL
        - LANGUAGE ARTS - SOCIAL STUDIES - SCIENCE - ART - CRAFTS - HOMEMAKING - INDUSTRIAL ARTS - TRAFFIC SAFETY - MATHEMATICS - HEALTH EDUCATION - PHYSICAL EDUCATION - FOREIGN LANGUAGES - BUSINESS EDUCATION - ATHLETICS - PERFORMING ARTS - OTHER COCURRICULAR/STUDENT ACTIVITIES - MUSIC - DRAMATICS - PERSONAL FINANCE - OTHER BASIC EDUCATION PROGRAMS - CAREER EXPLORATION - AGRICULTURE OCCUPATIONS - OFFICE OCCUPATIONS - CONSTRUCTION OCCUPATIONS - ELECTRICAL-ELECTRONICS OCCUPATIONS - FOOD SERVICE OCCUPATIONS - FOREST PRODUCTS OCCUPATIONS - HEALTH OCCUPATIONS - MARKETING OCCUPATIONS - METALS OCCUPATIONS - SERVICE OCCUPATIONS - INDUSTRIAL MECHANICS OCCUPATIONS - GRAPHICS COMMUNICATIONS - CHILD CARE - INSTITUTION AND HOME MANAGEMENT - CLOTHING MANAGEMENT, PRODUCTION AND SERVICES - DIVERSIFIED OCCUPATIONS
      - PREFORMAL
        - HOME INSTRUCTION - TUTORING - PREKINDERGARTEN PROGRAMS - OTHER
      - OTHER REGULAR PROGRAMS
    - SPECIAL PROGRAMS
      - GIFTED AND TALENTED
      - MENTALLY RETARDED
      - PHYSICALLY HANDICAPPED
      - EMOTIONALLY DISTURBED
      - CULTURALLY DIFFERENT
      - LEARNING DISABILITIES
      - OTHER
    - ADULT/CONTINUING EDUCATION PROGRAMS
      - ADULT BASIC EDUCATION
        - LANGUAGE ARTS - SOCIAL STUDIES - SCIENCE - ART - MUSIC - CRAFTS - HOMEMAKING - INDUSTRIAL ARTS - TRAFFIC SAFETY - MATHEMATICS - HEALTH EDUCATION - PHYSICAL EDUCATION - FOREIGN LANGUAGES - BUSINESS EDUCATION
      - ADVANCED ADULT EDUCATION
        - LANGUAGE ARTS - SOCIAL STUDIES - SCIENCE - ART - MUSIC - CRAFTS - HOMEMAKING - INDUSTRIAL ARTS - TRAFFIC SAFETY - MATHEMATICS - HEALTH EDUCATION - PHYSICAL EDUCATION - FOREIGN LANGUAGES - BUSINESS EDUCATION
      - OCCUPATIONAL PROGRAMS
        - VOCATIONAL EDUCATION
      - UPGRADING CURRENT OCCUPATION
        - VOCATIONAL EDUCATION
      - RETRAINING NEW OCCUPATION
        - VOCATIONAL EDUCATION
      - SPECIAL INTEREST
      - LIFE ENRICHMENT
      - OTHER
    - SUMMER SCHOOL PROGRAMS
      - ELEMENTARY
        - LANGUAGE ARTS - SOCIAL STUDIES - SCIENCE - ART - MUSIC - TRAFFIC SAFETY - MATHEMATICS - HEALTH EDUCATION - PHYSICAL EDUCATION - FOREIGN LANGUAGES - CAREER AWARENESS - CAREER EXPLORATION
      - MIDDLE/JUNIOR HIGH
        - LANGUAGE ARTS - SOCIAL STUDIES - SCIENCE - ART - MUSIC - CRAFTS - HOMEMAKING - INDUSTRIAL ARTS - TRAFFIC SAFETY - MATHEMATICS - HEALTH EDUCATION - PHYSICAL EDUCATION - FOREIGN LANGUAGES - BUSINESS EDUCATION - CAREER EXPLORATION
      - HIGH SCHOOL
        - LANGUAGE ARTS - SOCIAL STUDIES - SCIENCE - ART - MUSIC - DRAMATICS - CRAFTS - HOMEMAKING - INDUSTRIAL ARTS - TRAFFIC SAFETY - MATHEMATICS - HEALTH EDUCATION - PHYSICAL EDUCATION - FOREIGN LANGUAGES - BUSINESS EDUCATION - CAREER EXPLORATION - AGRICULTURE OCCUPATIONS - OFFICE OCCUPATIONS - CONSTRUCTION OCCUPATIONS - ELECTRICAL-ELECTRONICS OCCUPATIONS - FOOD SERVICE OCCUPATIONS - FOREST PRODUCTS OCCUPATIONS - HEALTH OCCUPATIONS - MARKETING OCCUPATIONS - METALS OCCUPATIONS - SERVICE OCCUPATIONS - INDUSTRIAL MECHANICS OCCUPATIONS - OTHER VOCATIONAL PROGRAMS
      - PREFORMAL
        - HOME INSTRUCTION - TUTORING - OTHER
      - OTHER
  - SUPPORTING SERVICES
    - SUPPORT SERVICES STUDENTS
      - ATTENDANCE AND SOCIAL WORK
        - DIRECTION - ATTENDANCE - SOCIAL WORK - STUDENT ACCOUNTING - OTHER
      - GUIDANCE
        - DIRECTION - COUNSELING - APPRAISAL - INFORMATION - RECORDS MAINTENANCE - PLACEMENT - OTHER
      - HEALTH
        - DIRECTION - MEDICAL - DENTAL - NURSE - OTHER
      - PSYCHOLOGICAL
        - DIRECTION - TESTING - COUNSELING - PSYCHOTHERAPY - OTHER
      - SPEECH PATHOLOGY AND AUDIOLOGY
        - DIRECTION - SPEECH PATHOLOGY - AUDIOLOGY - OTHER
    - SUPPORT SERVICES INSTRUCTIONAL STAFF
      - IMPROVEMENT OF INSTRUCTION
        - DIRECTION - INSTRUCTION AND CURRICULUM DEVELOPMENT - INSTRUCTIONAL STAFF TRAINING - OTHER
      - EDUCATIONAL MEDIA
        - DIRECTION - SCHOOL LIBRARY - AUDIOVISUAL - EDUCATIONAL TELEVISION - COMPUTER-ASSISTED INSTRUCTION - OTHER
    - SUPPORT SERVICES GEN'L. ADMINISTRATION
      - BOARD OF EDUCATION
        - DIRECTION - BOARD SECRETARY - BOARD TREASURER - ELECTIONS - LEGAL - TAX ASSESSMENT AND COLLECTION - AUDIT - OTHER
      - EXECUTIVE ADMINISTRATION
        - OFFICE OF THE SUPERINTENDENT - COMMUNITY RELATIONS - STAFF RELATIONS AND NEGOTIATIONS - STATE AND FEDERAL RELATIONS - OTHER
    - SUPPORT SERVICES SCHOOL ADMIN'N.
      - OFFICE OF THE PRINCIPAL
      - OTHER
    - SUPPORT SERVICES BUSINESS
      - DIRECTION
      - FISCAL
        - DIRECTION - BUDGETING - RECEIVING AND DISBURSING FUNDS - PAYROLL - FINANCIAL ACCOUNTING - INTERNAL AUDITING - PROPERTY ACCOUNTING - OTHER
      - FACILITIES ACQUISITION AND CONSTRUCTION
        - DIRECTION - LAND ACQUISITION AND DEVELOPMENT - ARCHITECTURE AND ENGINEERING - EDUCATIONAL SPECIFICATIONS DEVELOPMENT - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENTS - CLASSROOM FURNITURE - OTHER
      - OPERATION - MAINTENANCE OF PLANT
        - DIRECTION - CARE AND UPKEEP OF BUILDINGS - CARE AND UPKEEP OF GROUNDS - CARE AND UPKEEP OF EQUIPMENT - VEHICLE PURCHASING - SERVICING AND MAINTENANCE (OTHER THAN BUSES) - SECURITY - OTHER


HEALTH
DIRECTION - MEDICAL - DENTAL - NURSE - OTHER
SUPPORT SERVICES STUDENTS
PSYCHOLOGICAL
DIRECTION - TESTING - COUNSELING - PSYCHOTHERAPY - OTHER
SPEECH PATHOLOGY AND AUDIOLOGY
DIRECTION - SPEECH PATHOLOGY - AUDIOLOGY - OTHER
IMPROVEMENT OF INSTRUCTION
DIRECTION - INSTRUCTION AND CURRICULUM DEVELOPMENT - INSTRUCTIONAL STAFF TRAINING - OTHER
SUPPORT SERVICES INSTRUCTIONAL STAFF
EDUCATIONAL MEDIA
DIRECTION - SCHOOL LIBRARY - AUDIOVISUAL - EDUCATIONAL TELEVISION - COMPUTER-ASSISTED INSTRUCTION - OTHER
BOARD OF EDUCATION
DIRECTION - BOARD SECRETARY - BOARD TREASURER - ELECTIONS - LEGAL - TAX ASSESSMENT AND COLLECTION - AUDIT - OTHER
SUPPORT SERVICES GEN'L. ADMINISTRATION
EXECUTIVE ADMINISTRATION
OFFICE OF THE SUPERINTENDENT - COMMUNITY RELATIONS - STAFF RELATIONS AND NEGOTIATIONS - STATE AND FEDERAL RELATIONS - OTHER
SUPPORT SERVICES SCHOOL ADMIN'N.
OFFICE OF THE PRINCIPAL
OTHER
SUPPORTING SERVICES
DIRECTION
FISCAL
DIRECTION - BUDGETING - RECEIVING AND DISBURSING FUNDS - PAYROLL - FINANCIAL ACCOUNTING - INTERNAL AUDITING - PROPERTY ACCOUNTING - OTHER
FACILITIES ACQUISITION AND CONSTRUCTION
DIRECTION - LAND ACQUISITION AND DEVELOPMENT - ARCHITECTURE AND ENGINEERING - EDUCATIONAL SPECIFICATIONS DEVELOPMENT - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENTS - CLASSROOM FURNITURE - OTHER
SUPPORT SERVICES BUSINESS
OPERATION - MAINTENANCE OF PLANT
DIRECTION - CARE AND UPKEEP OF BUILDINGS - CARE AND UPKEEP OF GROUNDS - CARE AND UPKEEP OF EQUIPMENT - VEHICLE PURCHASING - SERVICING AND MAINTENANCE (OTHER THAN BUSES) - SECURITY - OTHER
STUDENT TRANSPORTATION
DIRECTION - VEHICLE OPERATION - MONITORING - VEHICLE PURCHASING - SERVICING AND MAINTENANCE - OTHER
FOOD
DIRECTION - PREPARING AND DISPENSING FOOD - FOOD DELIVERY - OTHER
INTERNAL
DIRECTION - PURCHASING - WAREHOUSING AND DISTRIBUTING - PRINTING, PUBLISHING AND DUPLICATING - OTHER
OTHER
DIRECTION
PLANNING, RESEARCH, DEVELOP'T, EVALUATION
DIRECTION - DEVELOPMENT - EVALUATION - PLANNING - RESEARCH - OTHER
INFORMATION
DIRECTION - INTERNAL INFORMATION - PUBLIC INFORMATION - MANAGEMENT INFORMATION - OTHER
STAFF
DIRECTION - RECRUITMENT AND PLACEMENT - STAFF ACCOUNTING - INSERVICE TRAINING (FOR NONINSTRUCTIONAL STAFF) - HEALTH - OTHER
STATISTICAL
DIRECTION - SERVICE AREA - STATISTICAL ANALYSIS - STATISTICAL REPORTING - OTHER
SUPPORT SERVICES CENTRAL
DATA PROCESSING
DIRECTION - SYSTEMS ANALYSIS - PROGRAMMING - OPERATIONS - OTHER
OTHER SUPPORT SERVICES
RECORDS MANAGEMENT
OTHER
DIRECTION
COMMUNITY RECREATION
CIVIC ACTIVITIES
COMMUNITY SERVICES
PUBLIC LIBRARY
CUSTODY AND CARE OF CHILDREN
WELFARE ACTIVITIES
NONPUBLIC SCHOOL STUDENTS
OTHER COMMUNITY SERVICES
PAYMENTS TO OTHER GOV'TL. UNITS IN STATE
INTER-AGENCY FUND TRANSACTION
PYMTS. TO OTHER GOV'TL UNITS OUTSIDE STATE
TRANSFERS OF FUNDS
APPORTION'T OF FUNDS BY SSD'S
DEBT SERVICES
OPERATING CONTINGENCY

# BUDGET FORMS

# ILLUSTRATED

This section of the manual illustrates the use of budget forms and certain other forms related to the budget process. These forms are:

| Form No. | Descriptive Title of Form | Purpose of Form |
|---|---|---|
| 3301 | Budget Detailed Estimate Sheet | To list in detail the budgeted requirements and resources of each fund. |
| 3101 | Financial Summary | To recap by fund the total requirements, total resources except tax levy, taxes required to balance budget, allowance for uncollected taxes, tax levy, and the analysis of taxes to be levied. This recap is provided for the current year's budget and the ensuing year's budget for comparison convenience. |
| 3321 | Notice of Budget Hearing and Financial Summary | The two-fold purpose of this form is (1) to give the first of two required notices of the date, time, and place of the budget hearing and where to obtain or inspect a copy of the budget, and (2) to merge and summarize for publication budgeted finances of all funds and debt information. |
| 3322 | Funds Not Requiring an Ad Valorem Tax To Be Levied | To summarize the financial data of each fund which does not require a tax levy to balance the budget. |
| 3323 | Funds Requiring the Levy of an Ad Valorem Tax to Balance the Budget | To summarize the financial data of each fund that requires a tax levy to balance the budget; to compute the levy required for the fund; and to provide analysis of that tax levy. |

NOTE: Forms 3321, 3322 and 3323 are collectively referred to as the PUBLICATION PACKET.

| | | |
|---|---|---|
| 3115 | Notice of School Budget Hearing | To give the second of two required notices of the date, time, and place of the budget hearing; of the date and name of the newspaper in which the budget summary was published; and where to obtain or inspect a copy of the budget. |

The forms described above are illustrated in a simulated budget setting on the next few pages of the manual, in the following order:

1. Requirement section of the budget. Expenditures and unappropriated ending fund balance constitute the requirement section.
2. Resource section of the budget. Revenue, other sources and beginning cash balance or net working capital constitute the resource section.
3. Financial summaries.

The simulated budget is primarily designed to illustrate a balanced budget for selected funds and to show certain interties that must occur among the various budget forms. It is not intended to portray a complete budget. Specifically, it will be noted that there is only one example of the "Exemplary Comments" page. Realistically, a school district budget should have explanatory comment pages interleaved among the budget detailed estimate sheets of both the requirement and resource sections of each fund's budget.

Also, a great number of the expenditure accounts are omitted from the simulated general fund budget, as repetitious inclusion of these accounts would serve no useful purpose in the manual.

The listing of expenditure estimates on the Budget Detailed Estimate Sheet (Form 3301) illustrate compliance with the provisions of the Local Budget Law and the Administrative Rules of the Oregon Department of Revenue and Department of Education with respect to the detail required in the listing of expenditure estimates. These are:

1. Identification of the budget estimates proposed by the Budget Officer (column 5), the budget estimates approved by the Budget Committee (column 6), and the budget estimates adopted by the School District Board (column 7). ORS 294.331; 394.406; 294.435.
2. Required historical data--actual data for prior two years (columns 2 and 3) and current year's budget (column 4). ORS 294.376.
3. Program (function) classification delineated to level III of the function code. OAR 581-23-035.
4. Object classification delineated to the second digit of the object code. ORS 294.352(4).
5. Position title and number of positions for which Regular Salary expenditure estimates are budgeted. ORS 294.352(5).
6. Interfund transfers are budgeted as an expenditure in the budget of the issuing fund and as a receipt in the budget of the receiving fund. ORS 294.352; 294.361.

It is not intended to impose on district an inflexible "lock-step" design for presenting the data in their budgets. Whatever format used by a district, however, must be in evident compliance with applicable laws.

## EXPLANATORY COMMENTS

### 1110 Instruction -- Regular Programs -- Elementary Schools

| Object Code | Explanation | Currently Budgeted |  | Proposed Next Year |  |
|---|---|---|---|---|---|
|  |  | No. of Pos. | Amount | No. of Pos. | Amount |
|  | Position Title: |  |  |  |  |
| 110 | Classroom teacher | 40 | $499,470. | 40 | $564,586. |
|  | Teacher Aide | 2 | 10,965. | 2 | 11,645. |
|  |  | Total | $510,435. |  | $576,231. |

120 For substitute Teachers:
200 teaching days @ $50 per day $10,000.

210 Employer contribution is 11.75% of regular salaries:
$564,586. X 11.75% $66,338.

220 Employer contribution is 6.13% of all salaries to a maximum annual salary of $25,900. Salaries for temporary employees are included.
$586,231. X 6.13% $35,935.

230 Insurance coverage for regular employees is approximately 7.12% of salaries paid.
$564,586. X 7.12% $40,198.

310 Admission fees for students to OMSI $ 1,000.

340 Private car mileage for teachers traveling between teaching stations.
17,000 miles @ 17¢ per mile $ 2,890.

410 Teaching supplies allowance: $25. per student per year.
1,000 students @ $25. $25,000.

420 Three new textbooks adopted at an estimated cost of $35,200.

Oregon Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

☒ Requirements ☐ Resources

July 1, 19 ___ to June 30, 19 ___

School District No. ____________

County ____________

| ACCOUNT CODE AND DESCRIPTION (1) | Actual Data for Prior Two Years: Second Year 19 - 19 (2) | First Year 19 - 19 (3) | BUDGET THIS YEAR 19 - 19 (4) | BUDGET NEXT YEAR 19 - 19: Proposed (5) | Approved (6) | Adopted (7) |
|---|---|---|---|---|---|---|
| 1000 Instruction |  |  |  |  | Same as column (5) except as noted | Same as column (6) except as noted. |
| 1110 Regular Program - Elementary Schools |  |  |  |  |  |  |
| *110 Regular Salaries | $472,928 | $486,237 | $510,435 | $576,230 |  |  |
| *120 Temporary Salaries | 8,276 | 9,488 | 10,000 | 10,000 |  |  |
| 210 Public Employees Retirement System | 36,664 | 42,924 | 52,190 | 66,338 |  |  |
| 220 Social Security | 25,123 | 27,962 | 31,290 | 35,936 |  |  |
| 230 Employee Insurance | 24,798 | 26,142 | 29,063 | 40,198 |  |  |
| 310 Instructional Services | 790 | 976 | 1,000 | 1,000 |  |  |
| 340 Travel | 2,705 | 2,674 | 2,800 | 2,890 |  |  |
| 410 Teaching Supplies | 19,321 | 23,842 | 24,500 | 25,000 |  | $ 26,000 |
| 420 Textbooks | 30,968 | 5,789 | 32,400 | 35,200 | $ 24,000 |  |
| Total Regular Elementary Instruction | $621,573 | $626,034 | $693,678 | $792,792 | $781,592 | $782,592 |

*An optional way to provide the required salary information is shown below. If this method is used, salary information would be omitted from the Explanatory Comment sheet. The expenditure estimates for object codes 110 and 120 would appear as follows on the budget detailed estimate sheet in lieu of the way they are shown above:

|  |  |  |  |  |  |  |
|---|---|---|---|---|---|---|
| 110 Teacher Salaries | 463,564 | 476,383 | (40)499,470 | (40)564,585 |  |  |
| Teacher Aide Salaries | 9,364 | 9,854 | ( 2) 10,965 | ( 2) 11,645 |  |  |
| 120 Substitute Teacher Salaries | 8,276 | 9,488 | 10,000 | 10,000 |  |  |

If this option is used, a footnote should appear near the bottom of the page as follows:

NOTE: The figures in parenthesis in columns (4) and (5) are the number of positions of each position title for which salaries have been budgeted.

Oregon De[illegible]tment of Education
Salem, Or[illegible] 97310

100 GENERAL FUND

## BUDGET DETAILED ESTIMATE SHEET

☒ Requirements ☐ Resources

July 1, 19___ to June 30, 19___

School District No. ____________

County ____________

| ACCOUNT CODE AND DESCRIPTION (1) | Actual Data for Prior Two Years | | BUDGET THIS YEAR 19 - 19 (4) | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|
| | Second Year 19 - 19 (2) | First Year 19 - 19 (3) | | BUDGET NEXT YEAR 19 - 19 (5) | (6) | (7) |
| 1121 Regular Program - Junior High Schools except cocurricular activities | | | | | Same as Col (5) except as noted | Same as Col (6) except as noted |
| 110 Regular Salaries | $340,978 | $354,672 | $381,620 | $396,490 | | |
| 120 Temporary Salaries | 6,152 | 6,740 | 7,200 | 7,500 | | |
| 210 Public Employees Retirement System | 28,591 | 35,078 | 39,879 | 46,587 | | |
| 220 Social Security | 18,478 | 20,674 | 23,834 | 24,764 | | |
| 230 Employee Insurance | 21,908 | 24,670 | 26,008 | 28,230 | | |
| 310 Instructional Services | 4,118 | 4,912 | 5,000 | 5,100 | | |
| 410 Teaching Supplies | 15,113 | 17,124 | 18,100 | 19,000 | | |
| 541 Instructional Equipment | 25,814 | 17,231 | 19,100 | 40,420 | 35,420 | |
| Sub Total | $461,152 | $481,101 | $520,741 | $568,091 | $563,091 | $563,091 |
| 1122 Cocurricular Activities - Junior High | | | | | | |
| 110 Regular Salaries | 9,870 | 10,680 | 11,000 | 13,300 | | |
| 120 Temporary Salaries | 814 | 973 | 1,000 | 1,000 | | |
| 210 Public Employees Retirement System | 962 | 1,045 | 1,149 | 1,562 | | |
| 220 Social Security | 585 | 624 | 735 | 876 | | |
| Sub Total | 12,231 | 13,322 | 13,884 | 16,738 | | |
| Total Regular Junior High Instruction | $473,383 | $494,423 | $534,625 | $584,829 | $579,829 | $579,829 |

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**Oregon Department of Education**
**Salem, Oregon 97310**

100 GENERAL FUND

## BUDGET DETAILED ESTIMATE SHEET

☒ Requirements ☐ Resources

July 1, 19 ___ to June 30, 19 ___

School District No. ________

County ________

| ACCOUNT CODE AND DESCRIPTION | Actual Data for Prior Two Years | | BUDGET THIS YEAR | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|
| (1) | Second Year 19 - 19 (2) | First Year 19 - 19 (3) | 19 - 19 (4) | BUDGET NEXT YEAR 19 - 19 (5) | (6) | (7) |
| 1130 Regular Programs - High School | | | | | Same as Column (5) except as noted | Same as Column (6) except as noted |
| 10 Language Arts | | | | | | |
| 110 Regular Salaries | $113,614 | $118,642 | $120,404 | $123,880 | | |
| 120 Temporary Salaries | 5,998 | 6,545 | 7,000 | 7,500 | | |
| 23 Athletics | | | | | | |
| 110 Regular Salaries | 12,011 | 12,791 | 13,050 | 17,140 | 16,000 | 17,000 |
| 120 Temporary Salaries | 812 | 892 | 900 | 1,000 | | |
| 53 Agriculture Occupations | | | | | | |
| 110 Regular Salaries | 14,196 | 15,842 | 16,244 | 18,000 | | |
| Total Regular Program - High School | $ | $ | $ | $ | | |

120

A school district may opt to detail its budgeted expenditures for Instruction by Area of Responsibility (Level IV of the Program Structure - page 111). A simulated listing of estimated expenditures by Level IV is illustrated on this Budget Detailed Estimate Sheet.

Form 581-3[illegible]12/78)

Page ____

Oregon D[illegible]tment of Education
Salem, Or[illegible]n 97310

100 GENERAL FUND

## BUDGET DETAILED ESTIMATE SHEET

☒ Requirements ☐ Resources

July 1, 19 ___ to June 30, 19 ___

School District No. ___

County ___

| ACCOUNT CODE AND DESCRIPTION (1) | Actual Data for Prior Two Years Second Year 19 - 19 (2) | Actual Data for Prior Two Years First Year 19 - 19 (3) | BUDGET THIS YEAR 19 - 19 (4) | BUDGET NEXT YEAR 19 - 19 Proposed (5) | BUDGET NEXT YEAR 19 - 19 Approved (6) | BUDGET NEXT YEAR 19 - 19 Adopted (7) |
|---|---|---|---|---|---|---|
| 1131 Regular Program - High School except cocurricular activities | | | | | Same as Column (5) except as noted | Same as Column (6) except as noted |
| 110 Regular Salaries | $501,726 | $531,694 | $542,780 | $610,300 | | |
| 120 Temporary Salaries | 9,445 | 10,675 | 11,000 | 12,000 | | |
| Sub Total | $511,171 | $542,369 | $553,780 | $622,300 | | |
| 1132 Cocurricular Activities - High School | | | | | | |
| 121 110 Regular Salaries | 12,011 | 12,791 | 13,050 | 17,140 | 16,000 | 17,000 |
| 120 Temporary Salaries | 812 | 892 | 900 | 1,000 | | |
| Sub Total | 12,823 | 13,683 | 139,950 | 18,140 | | |
| Total Regular Senior High Instruction | 52,994 | 556,052 | 567,730 | 640,440 | | |
| 1200 Special Programs | | | | | | |
| 1210 Gifted and Talented | | | | | | |
| 100 Regular Salaries | 12,160 | 14,100 | 15,000 | 16,200 | | |
| Total Special Programs | 12,160 | 14,100 | 15,000 | 16,200 | | |
| Total Instruction | $1,775,092 | *$1,861,144 | *$1,965,411 | $2,314,411 | $2,284,596 | $2,370,664 |

*These figures appear in the fund summary on Form 3323

Oregon Department of Education
Salem, Oregon 97310

100 General FUND

## BUDGET DETAILED ESTIMATE SHEET

☒ Requirements ☐ Resources

July 1, 19 ___ to June 30, 19 ___

School District No. ________

County ________

| ACCOUNT CODE AND DESCRIPTION | Actual Data for Prior Two Years |  | BUDGET THIS YEAR | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|
|  | Second Year 19 - 19 | First Year 19 - 19 | 19 - 19 | BUDGET NEXT YEAR 19 - 19 |  |  |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2000 Support Services |  |  |  |  | Same as Col. (5) except as noted | Same as Col. (6) except as noted |
| 2100 Support Services - Students |  |  |  |  |  |  |
| 2110 Attendance Services |  |  |  |  |  |  |
| Total Support Services | $ 1,423,891 | * 1,476,208 | $ 1,502,903 | * 1,766,889 | * 1,746,889 | 1,795,539 |
| 3000 Community Services |  |  |  |  |  |  |
| Total Community Services | 3,598 | * 3,645 | * 3,800 | 4,480 | * |  |
| 4000 Interagency/Fund Transactions |  |  |  |  |  |  |
| 4100 Payments to Other School Dist. in State |  |  |  |  |  |  |
| 331 Student Transportation | 900 | 900 | 1,000 | 1,000 |  |  |
| 370 Tuition | 1,200 | 1,200 | 1,325 | 1,325 |  |  |
| Sub-Total | 2,100 | 2,100 | 2,325 | 2,325 |  |  |
| 4300 Transfer of Funds |  |  |  |  |  |  |
| 710 Transfer to Food Service Fund | 20,000 | 20,000 | 30,000 | 30,000 |  |  |
| 4800 Operating Contingency | 50,000 | 50,000 | 51,000 | 56,000 |  |  |
| Total Expenditures and Transfers | 3,274.681 | 3,413,097 | 3,555,439 | 4,174,290 | 4,124,290 |  |
| Unappropriated Fund Balance | 194,719 | 269,466 | 200,000 | 200,000 |  |  |
| Total Requirements | 3,469,400 | * 3,682,563 | * 3,755,439 | 4,374,290 | * 4,324,290 | 4,448,630 |

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*These figures appear in the fund summary on Form 3323.

Form 581-3 12/78)

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**Oregon Department of Education**
**Salem, Oregon 97310**

NOTE: Columns 6 and 7 should be completed, noting where the budget as adopted by the school board differs from the budget as approved by the budget committee

100 General **FUND**

## BUDGET DETAILED ESTIMATE SHEET

☐ Requirements ☒ Resources

July 1, 19 ___ to June 30, 19 ___

School District No. ___

County ___

| ACCOUNT CODE AND DESCRIPTION | Actual Data for Prior Two Years | | BUDGET THIS YEAR | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|
| | Second Year 19 - 19 | First Year 19 - 19 | 19 - 19 | BUDGET NEXT YEAR 19 - 19 | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1000 Revenue from Local Sources (except current taxes) | | | | | Same as Col. (5) except as noted | Same as Col. (6) except as noted |
| 1112 Delinquent Taxes | $ 39,892 | 35,624 | 40,000 | 40,000 | | |
| 1311 Tuition from Individuals | | | 1,425 | 1,680 | | |
| 1312 Tuition from XYZ School District | 8,450 | 8,625 | 9,000 | 9,000 | | |
| 1411 Transportation Fees from Individuals | | | 250 | 250 | | |
| 1412 Transportation Fees from XYZ School Dist. | 5,775 | 5,930 | 6,400 | 6,400 | | |
| 1510 Interest on Investments | 28,701 | 39,072 | 30,000 | 40,000 | | |
| 1710 Admissions | 38,074 | 41,518 | 42,000 | 42,000 | | |
| 1740 Fees | 4,806 | 4,920 | 5,000 | 5,000 | | |
| 1910 Rental of Building | 12,190 | 12,634 | 14,200 | 14,600 | | |
| 1941 Services Provided Other LEA's Within State | 9,162 | 9,541 | 10,000 | 10,000 | | |
| 1990 Miscellaneous | 216 | 289 | 300 | 300 | | |
| Total Revenue from Local Sources (except taxes) | 147,266 | 158,153 | 158,575 | 169,230 | | |
| 2000 Revenue from Intermediate Sources | | | | | | |
| 2101 County School Fund | 39,693 | 39,841 | 40,680 | 40,000 | | |
| Total Revenue from Intermediate Sources | 39,693 | 39,841 | 40,680 | 40,000 | | |
| 3000 Revenue from State Sources | | | | | | |
| 3101 Basic School Support Fund-General Support | 955,758 | 998,601 | 1,019,882 | 1,327,568 | | 1,401,908 |
| 3102 Basic School Support Fund-School Lunch Match | 6,019 | 6,121 | 6,400 | 6,500 | | |
| 3103 Common School Fund | 11,464 | 12,877 | 13,500 | 14,500 | | |
| 3202 Handicapped Children | 26,794 | 29,098 | 68,500 | 70,000 | | |
| 3204 Driver Education | 7,904 | 8,474 | 9,000 | 10,000 | | |
| Total Revenue from State Sources | 1,007,939 | 1,055,171 | 1,117,282 | 1,428,568 | 1,428,568 | 1,502,908 |

Oregon Department of Education
Salem, Oregon 97310

100 GENERAL FUND

## BUDGET DETAILED ESTIMATE SHEET

☐ Requirements ☒ Resources

July 1, 19 ____ to June 30, 19 ____

School District No. __________

County __________

| ACCOUNT CODE AND DESCRIPTION (1) | Actual Data for Prior Two Years Second Year 19 - 19 (2) | First Year 19 - 19 (3) | BUDGET THIS YEAR 19 - 19 (4) | BUDGET NEXT YEAR 19 - 19 Proposed (5) | Approved (6) | Adopted (7) |
|---|---|---|---|---|---|---|
| | | | | | Same as Column (5) except as noted | Same as Column (6) except as noted |
| 4000 Revenue from Federal Sources | | | | | | |
| 4801 Federal Forest Fees | 4,175 | 3,274 | 6,500 | 7,000 | | |
| 4802 Impact Aid - PL 874 | $ 1,826 | 1,998 | 2,000 | 2,000 | | |
| Total Revenue from Federal Sources | $ 6,001 | 5,272 | 8,500 | 9,000 | | |
| 5000 Other Sources | | | | | | |
| 5200 Transfer from Capital Projects Fund | 3,000 | | | | | |
| 5300 Sale of Equipment | | 1,029 | | | | |
| Total Other Sources | 3,000 | 1,029 | | | | |
| Total Revenue and Other Sources Except Current Taxes | $1,203,899 | $1,259,466 | $1,325,037 | $1,646,798 | $1,646,798 | $1,721,138 |
| **Beginning Cash Balance/Net Working Capital | 201,121 | 194,719 | 200,000 | 200,000 | 200,000 | 250,000 |
| Total Resources Except Current Taxes | $1,405,020 | *1,454,185 | *1,525,037 | $1,846,798 | *1,846,798 | $1,971,138 |
| 1111 Current Year Taxes | 2,064,380 | *2,228,378 | | | | |
| Taxes Required to Balance Budget | | | *2,230,402 | 2,527,492 | *2,477,492 | 2,477,492 |
| Total Resources | $3,469,400 | $3,682,563 | $3,755,439 | $4,374,290 | $4,324,290 | $4,448,630 |

*These figures appear in the fund summary on Form 3323

**Districts operating on the cash basis of accounting will use "Beginning Cash Balance." Districts operating on the modified accrual basis or the accrual basis will use "Beginning Net Working Capital."

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Form 581-3 (12/78)

Page ____

**Oregon D[illegible]ment of Education**
**Salem, Ore[illegible]n 97310**

> NOTE For the purpose of complying with Oregon Local Budget Law, districts have the options of combining all federally funded programs into a single special fund, as illustrated here, or making a separate budget for each federal program.

201 Federal Programs **FUND**

## BUDGET DETAILED ESTIMATE SHEET

☒ Requirements ☒ Resources

July 1, 19 ___ to June 30, 19 ___

School District No. ____________

County ____________

| ACCOUNT CODE AND DESCRIPTION (1) | Actual Data for Prior Two Years: Second Year 19 - 19 (2) | Actual Data for Prior Two Years: First Year 19 - 19 (3) | BUDGET THIS YEAR 19 - 19 (4) | Proposed BUDGET NEXT YEAR 19 - 19 (5) | Approved (6) | Adopted (7) |
|---|---|---|---|---|---|---|
| REQUIREMENTS | | | | | Same as Col. (5) except as noted | Same as Col. (6) except as noted |
| Title I - ESEA - Educationally Deprived Program | | | | | | |
| 1260 Learning Disabled | | | | | | |
| 110 Salaries | $ 73,643 | 68,061 | 71,966 | 78,200 | | |
| 210 Public Employees Retirement System | 7,041 | 6,287 | 6,890 | 8,836 | | |
| 220 Social Security | 3,874 | 3,176 | 3,710 | 4,610 | | |
| 230 Employe Insurance | 4,006 | 3,610 | 4,214 | 5,354 | | |
| 410 Teaching Supplies | 2,932 | 2,052 | 3,900 | 4,000 | | |
| 541 Equipment | --- | --- | 1,000 | 1,000 | | |
| Sub-Total | 91,496 | 83,186 | 91,680 | 102,000 | | |
| Title VI-B PL 94-142 Handicapped Program | | | | | | |
| 1221 Mentally Retarded Program | | | | | | |
| 110 Salaries | 5,580 | 5,806 | 6,000 | 6,600 | | |
| 210 Public Employees Retirement System | 290 | 314 | 575 | 775 | | |
| 220 Social Secutiry | 366 | 392 | 360 | 405 | | |
| 230 Employe Insurance | 409 | 425 | 490 | 500 | | |
| 410 Teaching Supplies | 268 | 319 | 350 | 375 | | |
| Sub-Total | 6,913 | 7,256 | 7,775 | 8,655 | | |
| Total Expenditures | 98,409 | 90,442 | 99,455 | 110,655 | | |
| Unappropriated Fund Balance: I | 1,722 | 1,833 | | | | |
| VI-B | 231 | 186 | | | | |
| Total Requirements | 100,362 | 92,461 | 99,455 | 110,655 | * | |
| RESOURCES | | | | | | |
| 4501 Grant - Title I - ESEA | 91,705 | 83,297 | 90,680 | 101,000 | | |
| 4502 Grant - Title VI-B PL 94-142 | 6,998 | 7,211 | 7,475 | 8,455 | | |
| Beginning Cash Balance: I | 1,513 | 1,722 | 1,000 | 1,000 | | |
| VI-B | 146 | 231 | 300 | 200 | | |
| Total Resources | 100,362 * | 92,461 * | 99,455 | 110,655 | * | |

* These figures appear in the fund summary on Form 3322.

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Form 581-3301 (12/78)

**Oregon Department of Education**
**Salem, Oregon 97310**

300 Debt Service FUND

# BUDGET DETAILED ESTIMATE SHEET

☒ Requirements ☒ Resources

July 1, 19___ to June 30, 19___

School District No. ______________

County ______________

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| ACCOUNT CODE AND DESCRIPTION (1) | Actual Data for Prior Two Years Second Year 19 - 19 (2) | Actual Data for Prior Two Years First Year 19 - 19 (3) | BUDGET THIS YEAR 19 - 19 (4) | Proposed BUDGET NEXT YEAR 19 - 19 (5) | Approved (6) | Adopted (7) |
|---|---|---|---|---|---|---|
| Requirements | | | | | Same as Col (5) except as noted | Same as Col (6) except as noted |
| 5000 Debt Service | | | | | | |
| 610 Principal<br>Issue dated 3/1/65; $135,000 due 3/1/8_<br>Issue dated 7/1/75; $100,000 due 1/1/8_ | $230,000 | $230,000 | $235,000 | $240,000 | | |
| 620 Interest<br>Issue dated 3/1/65; $ 2,100<br>Issue dated 7/1/75; $ 17,903 | 31,754 | 29,492 | 24,065 | 20,003 | | |
| Total Expenditures | $261,754 | $259,492 | $259,065 | $260,003 | | |
| Unappropriated Ending Fund Balance for Interest due in Second Ensuing Year<br>Issue dated 3/1/65; $1,050 due 9/1/8_<br>Issue dated 9/1/75; $8,952 due 7/1/8_ | 11,174 | 10,125 | 9,059 | 10,002 | | |
| Total Requirements | $272,928 | *$269,617 | *$268,124 | $270,005 | * | |
| Resources | | | | | | |
| 1112 Delinquent Taxes | 1,786 | 1,862 | 2,000 | 2,000 | | |
| 1510 Interest on Investments | 232 | 244 | 300 | 300 | | |
| Beginning Cash Balance | 12,624 | 11,074 | 10,000 | 9,000 | | |
| Total Resources Except Current Year's Taxes | 14,642 | *13,180 | *12,300 | 11,300 | | |
| 1111 Current Year's Taxes Received | 258,286 | *256,437 | | | | |
| Taxes Required to Balance | | | *255,824 | 258,705 | | |
| Total Resources | $272,928 | $269,617 | $268,124 | $270,005 | | |

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*These figures appear in the fund summary on Form 3323

Form 581-3 12/78)

Page ______

Oregon Department of Education
Salem, Oregon 97310

501 Food Service FUND

BUDGET DETAILED ESTIMATE SHEET

☒ Requirements ☒ Resources

July 1, 19 ___ to June 30, 19 ___

School District No. ________

County ________

| ACCOUNT CODE AND DESCRIPTION | Actual Data for Prior Two Years | | BUDGET THIS YEAR | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|
| (1) | Second Year 19 - 19 (2) | First Year 19 - 19 (3) | 19 - 19 (4) | BUDGET NEXT YEAR 19 - 19 (5) | (6) | (7) |
| Requirements | | | | | Same as Col (5) except as noted | Same as Col (6) except as noted |
| 2560 Food Services | | | | | | |
| 110 Regular Salaries | $ 62,124 | $ 63,952 | $ 64,750 | $ 70,100 | | |
| 120 Temporary Salaries | 536 | 462 | 500 | 500 | | |
| 210 Public Employes Retirement System | 4,802 | 5,024 | 5,100 | 8,300 | | |
| 220 Social Security | 3,687 | 3,718 | 3,800 | 4,300 | | |
| 230 Employe Insurance | 5,120 | 5,201 | 5,300 | 5,400 | | |
| 410 Food and Supplies | 90,009 | 101,219 | 112,000 | 113,000 | | |
| Total Expenditures | $166,278 | *$179,576 | *$191,450 | $201,600 | * | |
| Unappropriated Fund Balance | 2,568 | * 2,324 | * 2,400 | 2,400 | * | |
| Total Requirements | $168,846 | $181,900 | $193,850 | $204,000 | * | |
| Resources | | | | | | |
| 1610 Sales - Reimbursable Programs | $114,301 | $123,546 | $124,000 | $130,000 | | |
| 1620 Sales - Non-Reimbursable Programs | 8,916 | 9,554 | 10,000 | 10,000 | | |
| 4508 NSLP Section 4 Reimbursement | 23,411 | 26,232 | 27,450 | 31,600 | | |
| 5200 Transfer from General Fund | 20,000 | 20,000 | 30,000 | 30,000 | | |
| Beginning Cash Balance | 2,218 | 2,568 | 2,400 | 2,400 | | |
| Total Resources | $168,846 | *$181,900 | *$193,850 | $204,000 | * | |

* These figures appear in the fund summary on Form 3322

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Form 581-3301 (12/78)

Page ____

Oregon Department of Education
Salem, Oregon 97310

**NOTE: The figures in this form should reflect the budget as adopted by the school board.**

# FINANCIAL SUMMARY

**For the Ensuing Fiscal Year Beginning July 1, 19**

| | TAX LEVY COMPUTATION (1) | GENERAL FUND (2) | Federal Program Fund (3) | Debt Service Fund (4) | Food Service Fund (5) | (6) | (7) | (8) | Total All Funds (9) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Total Requirements | 4,324,290 | 110,655 | 270,005 | 204,000 | | | | 4,908,950 |
| 2 | Total Resources Except Tax to be Levied | 1,846,798 | 110,655 | 11,300 | 204,000 | | | | 2,172,753 |
| 3 | Revenue Required to Balance Budget (Line 1 - Line 2) | 2,477,492 | -0- | 258,705 | -0- | | | | 2,736,197 |
| 4 | Estimated Tax Not to be Received | 103,311 | -0- | 10,788 | -0- | | | | 114,099 |
| 5 | Tax to be Levied (Line 3 + Line 4) | 2,580,803 | -0- | 269,493 | -0- | | | | 2,850,296 |

Analysis of Taxes to be Levied

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 6 | Within 6% Limitation | 2,120,000 | | | | | | | 2,120,000 |
| 7 | Outside 6% Limitation | 460,803 | | | | | | | 460,803 |
| 8 | Outside 6% Limitation–Serial Levy | | | | | | | | |
| 9 | Not Subject to 6% Limitation | | | 269,493 | | | | | 269,493 |

**For the Current Fiscal Year Beginning July 1, 19**

| | TAX LEVY COMPUTATION (1) | GENERAL FUND (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| 10 | Total Requirements | 3,755,439 | 99,455 | 268,124 | 193,850 | | | | 4,316,868 |
| 11 | Total Resources Except Tax to be Levied | 1,525,037 | 99,455 | 12,300 | 193,850 | | | | 1,830,642 |
| 12 | Revenue Required to Balance Budget (Line 1 - Line 2) | 2,230,402 | -0- | 255,824 | -0- | | | | 2,486,226 |
| 13 | Estimated Tax Not to be Received | 93,008 | -0- | 10,668 | -0- | | | | 103,676 |
| | Tax to be Levied (Line 3 + Line 4) | 2,323,410 | -0- | 266,492 | -0- | | | | 2,589,902 |

Analysis of Taxes to be Levied

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 15 | Within 6% Limitation | 2,000,000 | | | | | | | |
| 16 | Outside 6% Limitation | 323,410 | | | | | | | |
| 17 | Outside 6% Limitation–Serial Levy | | | | | | | | |
| 18 | Not Subject to 6% Limitation | | | 266,492 | | | | | |

Form 31( [illegible] 1/77) Revised

Oregon Department of Education

NOTE: The figures in the FINANCIAL SUMMARY are the combination of **all funds** appearing on **both** Forms 3322 and 3323. This includes any debt service fund.

## FIRST NOTICE OF BUDGET HEARING

A meeting of the ______________________________ will be held on ______________, 19___
(Governing Body)

at ____ a.m. / p.m. at ______________________________. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 19____ as approved by the ______________________________ (Municipal Corporation) Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained free of charge at ______________________________ between the hours of __________ and __________.

The budget was prepared on a basis of accounting ☐ consistent ☐ not consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below.

| (County) | (City) | (Date) | (Chairperson of Governing Body) |
|---|---|---|---|
| | | | |

## FINANCIAL SUMMARY

| | | Adopted Budget This Year 19 | Approved Budget Next Year 19 |
|---|---|---|---|
| ANTICIPATED REQUIREMENTS | Total Instruction | $2,064,866 | $2,395,251 |
| | Total Supporting Services | 1,694,353 | 1,948,489 |
| | Total Community Services | 3,800 | 4,480 |
| | Total All Other Expenditures and Requirements | 553,849 | 560,730 |
| | TOTAL ANTICIPATED REQUIREMENTS | 4,316,868 | 4,908,950 |
| ANTICIPATED REVENUES | Total Revenues Except Property Taxes | 1,830,642 | 2,172,753 |
| | Total Property Taxes Required to Balance Budget | 2,486,226 | 2,736,197 |
| | TOTAL ANTICIPATED REVENUES | 4,316,868 | 4,908,950 |
| ANTICIPATED TAX LEVY | Total Property Taxes Required to Balance Budget | 2,486,226 | 2,736,197 |
| | Plus: Estimated Property Taxes Not to Be Received | 103,676 | 114,099 |
| | TOTAL PROPERTY TAX LEVY | 2,589,902 | 2,850,296 |
| TAX LEVIES PARTIALLY FUNDED BY STATE OF OREGON | Levy Within Tax Base | 2,000,000 | 2,120,000 |
| | One-Year Special Levy Outside Tax Base | 323,410 | 460,803 |
| | Serial Levies | | |
| | TOTAL PROPERTY TAX TO BE PARTIALLY FUNDED BY STATE SOURCES | 2,323,410 | 2,580,803 |
| TAX LEVIES TOTALLY FUNDED BY LOCAL TAXPAYERS | One-Year Special Levy Outside Tax Base | | |
| | Serial Levies | | |
| | Levy for Payment of Bonded Debt | 266,492 | 269,493 |
| | TOTAL PROPERTY TAX TO BE FUNDED BY LOCAL TAXPAYERS | 266,492 | 269,493 |

### STATEMENT OF INDEBTEDNESS

DEBT OUTSTANDING ☐ NONE ☐ AS SUMMARIZED BELOW

DEBT AUTHORIZED, NOT INCURRED ☐ NONE ☐ AS SUMMARIZED BELOW

PUBLISH TABLE BELOW ONLY IF COMPLETED

| TYPE OF DEBT | DEBT OUTSTANDING This Year as of July 1 | DEBT OUTSTANDING Next Year as of July 1 | DEBT AUTHORIZED, NOT INCURRED This Year as of July 1 | DEBT AUTHORIZED, NOT INCURRED Next Year as of July 1 |
|---|---|---|---|---|
| Bonds | $1,235,000 | $1,000,000 | | |
| Interest-Bearing Warrants | | | | |
| Short-Term Note | | | | |
| (other) | | | | |
| TOTAL INDEBTEDNESS | $1,235,000 | $1,000,000 | | |

Approved by Department of Revenue. School districts will use this form in lieu of LB-1.

Form 581-3321 (Rev 5/80)

**NOTE: FORM LB-60 MUST BE COMPLETED BEFORE PUBLICATION PACKET FORMS ARE FILLED OUT.**

## THE FOLLOWING INSTRUCTIONS APPLY TO ALL SCHOOL DISTRICTS NOT SUBJECT TO A TAX SUPERVISING AND CONSERVATION COMMISSION

### THE PUBLICATION PACKET

THE PUBLICATION PACKET consists of:

1. Notice of Budget Hearing and Financial Summary (Form 3321).
2. Funds Not Requiring a Property Tax To Be Levied (Form 3322).
3. Funds Requiring a Property Tax To Be Levied (Form 3323).

Depending on the school district's budget, it will publish Form 3321 and either or both of Forms 3322 or 3323. THE PUBLICATION PACKET is to be completed and published, mailed, or posted, following approval of the proposed budget by the budget committee.

THE PUBLICATION PACKET provides interested persons with (1) legal notice as to the time and place of the budget hearing, (2) a financial summary of the current year and next year's budget, (3) a statement of indebtedness, and (4) a summary by fund of the budget approved by the budget committee.

THE PUBLICATION PACKET is designed to meet the minimum requirements of Local Budget Law. School districts are encouraged to include any information which will inform its public of its programs and fiscal policy.

The school district must summarize the total amounts for instruction, supporting services, community services, and all other requirements for each fund.

### GENERAL INSTRUCTIONS

Form LB-60 must be completed if it is anticipated that a tax levy for operating purposes for the ensuing fiscal year will be submitted for voter approval.

Form 3321 is used to summarize the information on Forms 3322 and 3323, and should be completed only after completing these forms.

Form 3322 summarizes those funds which are not levying a property tax, most commonly–Federal Grants Fund, Reserve Fund, Intragovernmental Service Fund, Enterprise Funds, etc.

Form 3323 summarizes those funds which are levying a property tax, e.g., most commonly–General Fund, Debt Service Fund, Serial Levy Fund, etc.

The Statement of Indebtedness on the Form 3321 must be completed by either indicating NONE or by indicating AS SUMMARIZED BELOW and completing the debt schedule.

ALL funds must be published if amounts were adopted for the current year budget or if amounts were expended or received for the preceding year. This is required regardless of whether the fund is budgeted for next year.

PUBLISHING - THE PUBLICATION PACKET must be published at least once 15 to 25 days prior to the scheduled budget hearing in a newspaper published within the school district and having general circulation. If no newspaper is published within the district, the governing body may designate a newspaper of general circulation within the district for the required publication.

IF PUBLICATION PACKET is Published - a school district publishing its PUBLICATION PACKET must also publish at least once, 8 to 14 days prior to the scheduled budget hearing,the following:

(A) The time and place of the budget hearing; and
(B) The date and name of the newspaper in which THE PUBLICATION PACKET was published.

MAILING - Provided that no newspaper is published within the school district, THE PUBLICATION PACKET may be mailed to the legal voters residing within the district by regular mail at least 20 days prior to the scheduled budget hearing. One PUBLICATION PACKET may be mailed to any household where two or more legal voters reside.

POSTING - Provided that no newspaper is published within the school district and the estimate of Total Anticipated Requirements (Form 3321), does not exceed $50,000, THE PUBLICATION PACKET may be posted in three conspicuous places for at least 20 days prior to the scheduled budget hearing.

IF PUBLICATION PACKET is Mailed or Posted - if the school district mails or posts its PUBLICATION PACKET, it must also publish in a newspaper having general circulation at least once, 8 to 14 days prior to the scheduled budget hearing, the following:

(A) The date, time, and place of the budget hearing.
(B) The place where the complete budget is available for inspection during regular business hours;
(C) The total budget requirements and proposed tax levy;
(D) The change in the amount of the proposed tax levy and the current year's proposed tax levy; and
(E) The place where copies of the budget or parts thereof may be obtained.

NOTE: At least three copies of the completed forms in the PUBLICATION PACKET should be retained so that they can be submitted with the adopted budget prior to July 15. A true copy or exact reproduction of the forms must be submitted whether published, mailed or posted.

### FORM TERMINOLOGY

Total Instruction: Includes all expenditures for the actual teaching of pupils that involve interaction between teacher and pupils.

Total Supporting Services: Includes all expenditures which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.

Total Community Services: Includes all expenditures for additional responsibilities delegated to school districts beyond its primary function of providing education.

Total All Other Expenditures and Requirements: For publication purposes only, includes transfers, payment of indebtedness, general operating contingency, unappropriated fund balance.

Total Property Taxes Required To Balance Budget: The amount of property taxes approved by the budget committee and necessary to balance the budget.

Estimated Property Taxes Not To Be Received: The amount added to "Property Taxes Required to Balance Budget" for estimated delinquencies, discounts and fourth quarter payments.

Levy Within Tax Base: The amount approved as a tax base at a general or primary election, or an amount computed by adding 6 percent to any of the last three lawfully levied tax bases.

One-Year Special Levies Outside Tax Base: An amount or amounts approved at a regular scheduled election and levied in addition to the tax base, if any.

Serial Levies: An amount or amounts approved for a specific purpose at a regular scheduled election; to be levied for two or more years at a uniform rate or a uniform dollar amount; and levied in addition to the tax base, if any.

Levy For Payment of Bonded Debt: The levy for the specific purpose of paying principal and interest on voter approved long-term bonds.

Last Year: The actual amounts spent or received as reflected in the most recent year's audit report. Corresponds with column (3) of the Budget Detailed Estimate Sheet.

This Year: The amount in the current year's budget, including supplemental budgets, adopted by the governing body. Corresponds with column (4) of the Budget Detailed Estimate Sheet.

Next Year: The amount for next year as approved by the budget committee. Corresponds with column (6) of the Budget Detailed Estimate Sheet.

**PUBLISH ONLY COMPLETED PORTION OF THIS PAGE**

## FUNDS NOT REQUIRING AN AD VALOREM TAX TO BE LEVIED

201 Federal Programs FUND

| | Actual Data Last Year | Adopted Budget This Year | Approved Budget Next Year |
|---|---|---|---|
| Total Instruction | $ 90,442 | $ 99,455 | $110,655 |
| Total Supporting Services | | | |
| Total Community Services | | | |
| Total all Other Requirements | 2,019 | | |
| Total Budget Requirements | 92,461 | 99,455 | 110,655 |
| Total Budget Resources | 92,461 | 99,455 | 110,655 |

501 Food Service FUND

| | Last Year | This Year | Next Year |
|---|---|---|---|
| Total Instruction | | | |
| Total Supporting Services | $179,576 | $191,450 | $201,660 |
| Total Community Services | | | |
| Total all Other Requirements | 2,324 | 2,400 | 2,400 |
| Total Budget Requirements | 181,900 | 193,850 | 204,000 |
| Total Budget Resources | 181,900 | 193,850 | 204,000 |

FUND

| | Last Year | This Year | Next Year |
|---|---|---|---|
| Total Instruction | | | |
| Total Supporting Services | | | |
| Total Community Services | | | |
| Total all Other Requirements | | | |
| Total Budget Requirements | | | |
| Total Budget Resources | | | |

FUND

| | Last Year | This Year | Next Year |
|---|---|---|---|
| Total Instruction | | | |
| Total Supporting Services | | | |
| Total Community Services | | | |
| Total all Other Requirements | | | |
| Total Budget Requirements | | | |
| Total Budget Resources | | | |

FUND

| | Last Year | This Year | Next Year |
|---|---|---|---|
| Total Instruction | | | |
| Total Supporting Services | | | |
| Total Community Services | | | |
| Total all Other Requirements | | | |
| Total Budget Requirements | | | |
| Total Budget Resources | | | |

FUND

| | Last Year | This Year | Next Year |
|---|---|---|---|
| Total Instruction | | | |
| Total Supporting Services | | | |
| Total Community Services | | | |
| Total all Other Requirements | | | |
| Total Budget Requirements | | | |
| Total Budget Resources | | | |

NOTE: Approved by Department of Revenue. School Districts will use this form in lieu of LB-2.

PUBLISH ONLY COMPLETED PORTION OF THIS PAGE

## FUNDS REQUIRING THE LEVY OF AN AD VALOREM TAX TO BALANCE THE BUDGET

100 General FUND

| | Actual Data Last Year | Adopted Budget This Year | Approved Budget Next Year |
|---|---|---|---|
| Total Instruction | $1,861,144 | $1,965,411 | $2,284,596 |
| Total Supporting Services | 1,476,208 | 1,502,903 | 1,746,889 |
| Total Community Services | 3,645 | 3,800 | 4,480 |
| Total All Other Requirements | 341,566 | 283,325 | 288,325 |
| Total Requirements (Including Transfers) | 3,682,563 | 3,755,439 | 4,324,290 |
| Total Resources Except Tax to be Levied | 1,454,185 | 1,525,037 | 1,846,798 |
| Ad Valorem Taxes Received | 2,228,378 | | |
| Ad Valorem Tax Required to Balance | | 2,230,402 | 2,477,492 |
| Estimated Tax Not to be Received | | 93,008 | 103,311 |
| Total Ad Valorem Tax to be Levied | | 2,323,410 | 2,580,803 |
| Levy Within Tax Base | | 2,000,000 | 2,120,000 |
| One Year Special Levy | | 323,410 | 460,803 |
| Serial Levy (Operating) | | | |
| Serial Levy (Capital Construction) | | | |
| Levy For Payment of Bonded Debt | | | |

FUND

| | Last Year | This Year | Next Year |
|---|---|---|---|
| Total Instruction | | | |
| Total Supporting Services | | | |
| Total Community Services | | | |
| Total All Other Requirements | 269,617 | 268,124 | 270,005 |
| Total Requirements (Including Transfers) | 269,617 | 268,124 | 270,005 |
| Total Resources Except Tax to be Levied | 13,180 | 12,300 | 11,300 |
| Ad Valorem Taxes Received | 256,437 | | |
| Ad Valorem Tax Required to Balance | | 255,824 | 258,705 |
| Estimated Tax Not to be Received | | 10,668 | 10,788 |
| Total Ad Valorem Tax to be Levied | | 266,492 | 269,493 |
| Levy Within Tax Base | | | |
| One Year Special Levy | | | |
| Serial Levy (Operating) | | | |
| Serial Levy (Capital Construction) | | | |
| Levy For Payment of Bonded Debt | | 266,492 | 269,493 |

*NOTE: **Total All Other Requirements** include: Interagency/Fund Transactions, Operating Contingency, Debt Service, and Unappropriated Fund Balance.

FUND

| | Last Year | This Year | Next Year |
|---|---|---|---|
| Total Instruction | | | |
| Total Supporting Services | | | |
| Total Community Services | | | |
| Total All Other Requirements | | | |
| Total Requirements (Including Transfers) | | | |
| Total Resources Except Tax to be Levied | | | |
| Ad Valorem Taxes Received | | | |
| Ad Valorem Tax Required to Balance | | | |
| Estimated Tax Not to be Received | | | |
| Total Ad Valorem Tax to be Levied | | | |
| Levy Within Tax Base | | | |
| One Year Special Levy | | | |
| Serial Levy (Operating) | | | |
| Serial Levy (Capital Construction) | | | |
| Levy For Payment of Bonded Debt | | | |

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NOTE: Approved by Department of Revenue. School Districts will use this form in lieu of LB-3.

Form 581-3323 (1-80)

## SECOND NOTICE OF SCHOOL BUDGET HEARING

NOTICE IS HEREBY GIVEN that a meeting of the governing body of ______________________________

School District No. __________, County of ______________________________, State of Oregon, will be held

at ______________________________ on the __________ day of ____________________, 19_____

at _______ o'clock for the purpose of discussing with interested persons the budget for the fiscal year beginning July 1, 19____

and ending June 30, 19_____. The **First Notice of Budget Hearing** and the **Financial Summary** were published in

______________________________ on ______________________________. A Copy of the budget

(Name of Newspaper) (Date of Publication)

document may be inspected or obtained at ____________________ between the hours of __________

and ______________.

ATTEST:

______________________________ ______________________________

Clerk Chairman

Form 581-3115 (Rev. 5/80)

The above NOTICE is designed for publishing in the newspaper at least 8 days and not more than 14 days prior to the budget hearing. It follows the publishing of the budget summary on the Publication Packet. (Forms 3321, 3322, 3323)

# SUPPLEMENTAL BUDGETS

## SUPPLEMENTAL BUDGETS

One of the most important provisions of the Local Budget Law, ORS 294.480, permits use of a supplemental budget. The law thereby recognizes that there may arise circumstances which require the expenditure of funds over and beyond the regularly budgeted amounts. By this means a school district may make expenditures in excess of its regular budget under conditions not specifically authorized by other statutes. **(It may not serve as the basis of a tax levy.)**

A school district may prepare a supplemental budget in one or more of the following circumstances:

(1) An occurrence, condition or need exists which had not been ascertained at the time the budget was adopted.

(2) Funds were made available by another unit of federal, state or local government or the costs are to be borne by a private individual corporation or company, and the availability of such funds could not have been ascertained at the time the budget was adopted.

(3) Proceeds from the involuntary destruction, involuntary conversion, or sale of property have necessitated the immediate purchase, construction, or acquisition of different facilities in order to carry on the governmental operation.

The supplemental budget shall be published in the same manner and according to the same procedure as for the annual budget. The governing body shall then hold a public hearing on the supplemental budget. Following such hearing, the governing body shall make additional appropriations and may thereafter make additional expenditures as authorized by such appropriations, but this shall not authorize any increased levy of taxes.

When a school district adopts a supplemental budget, the supplemental budget must be incorporated in the budget for the current year column at the time the budget for the next ensuing year is prepared.

A copy of the supplemental budget, proof of publication and a copy of the resolution shall be submitted to the Department of Revenue.

## SUPPLEMENTAL BUDGET

## ORS 294.480

1. Preparation
    A. Budget Officer or Governing Body
    B. Prior Year's Data Not Required
    C. Prepare by Fund
    D. Expenditures by Programs:
        (1) Total Instruction
        (2) Total Supporting Services
        (3) Total Community Services
        (4) Contingency (if necessary)
        (5) Unappropriated Ending Fund Balance
    E. Must Terminate With Fiscal Year
2. Budget Committee Approval Required – OAR 150-294.480
3. Publications
    A. Publish Notice of Budget Committee Meeting ORS 294.401 (8-14 days before meeting)
    B. Publish Notice of Supplemental Budget Hearing and Financial Summary ORS 294.421 and 294.430 (15-25 days before)
    C. Publish Second Notice of Supplemental Budget Hearing ORS 294.421 (8-14 days before)
    D. Only Supplemental Data Needs to be Published
4. Hearing
    A. Conducted by the Board
    B. Testimony to be Taken
5. Resolutions
    A. Adoption of Budget
    B. Appropriation by Program:
        (1) Total Instruction
        (2) Total Supporting Services
        (3) Total Community Services
        (4) Interagency/Fund Transactions
        (5) Debt Services (Short-term borrowing)
6. Distribution of Supplemental Budget, Copies of All Published Notices, and Resolutions Adopting and Appropriating the Budget:
    A. Oregon Department of Education
    B. State Superintendent of Public Instruction
    C. ESD Superintendent

NOTE: Include Supplemental Budget in the "Budget This Year" column of the Following Year's Budget.

Oregon Department of Education
Salem, Oregon 97310

SUPPLEMENTAL BUDGET

Food Services FUND

BUDGET DETAILED ESTIMATE SHEET

☒ Requirements ☒ Resources

July 1, 19 ___ to June 30, 19 ___

School District No. ___________

County ___________

| ACCOUNT CODE AND DESCRIPTION (1) | Actual Data for Prior Two Years | | BUDGET THIS YEAR 19 · 19 (4) | BUDGET NEXT YEAR 19 · 19 | | |
|---|---|---|---|---|---|---|
| | Second Year 19 · 19 (2) | First Year 19 · 19 (3) | | Proposed (5) | Approved (6) | Adopted (7) |
| RESOURCES | | | | | | |
| Cash on Hand | | | | 1,000 | Same as Col (5) except as noted. | Same as Col (5) except as noted. |
| 1610 Daily Sales - Reimbursable Programs | | | | 4,000 | | |
| 4500 Grants-in-Aid (National School Lunch Reimbursement) | | | | 800 | | |
| Total Resources | | | | 5,800 | | |
| REQUIREMENTS | | | | | | |
| 2560 Food Services | | | | | | |
| 410 Supplies and Materials | | | | 5,800 | | |
| Total Requirements | | | | 5,800 | | |

## FIRST NOTICE OF SUPPLEMENTAL BUDGET HEARING

A public hearing on a proposed supplemental budget for ______________________________ School District No. ____ for fiscal year beginning July 1, 198____ and as approved by the budget committee will be held at ______________________________ on the ______ day of __________, 198 at ______ o'clock. A copy of the budget document may be inspected or obtained at ______________ ______________ between the hours of __________ and __________. Any person may appear at the public hearing on the supplemental budget, and discuss the budget or any part of it.

ATTEST:

______________________________ Clerk

______________________________ Chairman

______________ School District No. ______

______________ County __________ State

Supplemental Budget Financial Summary

For the Fiscal Year 198____ –198____

Food Services Fund

Resources

| | |
|---|---|
| Cash on Hand | $ 1,000 |
| Daily – Reimbursable Programs | 4,000 |
| Grants-In-Aid (National School Lunch Reimbursement) | 800 |
| Total Resources | $ 5,800 |

Requirements

| | |
|---|---|
| Support Services | $ 5,800 |

To be followed by second notice 8 to 14 days before hearing.

## SECOND NOTICE OF SUPPLEMENTAL BUDGET HEARING

**NOTICE IS HEREBY GIVEN** that a meeting of the governing body of ______________________________ School District No. _____ , County of ____________________ , State of Oregon, will be held at ________________ ____________________ on the ________ day of ______________ , 19 _____ at ________ o'clock for the purpose of discussing with interested persons the supplemental budget for the fiscal year beginning July 1, 19 _____ and ending June 30, 19 _____ . The **First Notice of Supplemental Budget Hearing** and the **Financial Summary** were published in ____________________ on ____________________

(Name of Newspaper) (Date of Publication)

A copy of the budget document as approved by the Budget Committee may be inspected or obtained at ____________________ between the hours of __________ and __________ .

ATTEST:

______________________________ Clerk

______________________________ Chairman

The above NOTICE is designed for publishing in the newspaper at least 8 days and not more than 14 days prior to the budget hearing. It follows the publishing of the First Notice of Supplemental Budget Hearing and Financial Summary.

## RESOLUTIONS ADOPTING SUPPLEMENTAL BUDGET AND MAKING APPROPRIATIONS

1. BE IT RESOLVED that the Board of Directors hereby adopts the supplemental budget approved by the budget committee of the ______(1)______ on ______(2)______ now on file in the office of ______(3)______.

NOTE: In the event the supplemental budget to be adopted differs from the one approved by the budget committee, a suggested wording for the resolution may be: "BE IT RESOLVED that the Board of Directors hereby adopts the supplemental budget for 19___-19___ in the office of ______(3)______."

2. BE IT RESOLVED that the amount(s) for the fiscal year beginning July 1, ____(4)____, and for the purposes shown below are hereby appropriated as an additional amount to the already existing appropriation(s):

FOOD SERVICE FUND

| | |
|---|---|
| Supporting Services | $ 5,800 |

(1) Name of school district.

(2) Date on which budget was approved by the supplemental budget committee.

(3) Title of the officer who will have custody of the budget document.

(4) The fiscal year to which the supplemental budget applies.

# APPENDICES

# APPENDIX A

# SUPPLIES AND EQUIPMENT

In this section some guides are provided for distinguishing between supplies and equipment. These guides consist of criteria for classifying an item as either supply (an ever-present problem in financial accounting) or equipment, and a list of supplies, and a list of equipment. Equipment built-in or fixed to the building or grounds are considered a part of the building or land improvement, and are to be charged to those respective accounts.

When there is doubt as to the nature of an item (supply or equipment), search on an alphabetical basis the list in which it probably would be found. If it is not in that list, search the other. If it is not in either list, the question should be resolved by finding a similar item and applying the necessary criteria.

## CRITERIA FOR SUPPLY ITEMS

A supply item is any article or material which meets any one or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it (which is not true of equipment).
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.
5. It loses its identity through incorporation into a different or more complex unit or substance.

## LIST OF SUPPLIES

The following list of supplies is not intended to be complete. While the list is extensive, it is not practical, nor possible, to make it complete. In looking for a supply item with a descriptive word or modifier (glass wool) in the nomenclature, search first under the first letter of the first word and then under the first letter of the second word. The multiple-worded nomenclatures are not cross-referenced in every instance.

## A

Abrasives
Absorbent Cotton
Account Books
Accounting Forms
Acetylene
Achievement Tests
Acids
Adding Machine Ribbons
Adding Machine Tapes
Addressing Machine Plates
Addressing Machine Ribbons
Addressing Machine Stencils
Adhesive Tape
Adzes
Air, Compressed
Air Gauges, Tire
Albums
Alcohol
Ammonia
Ampules
Anatomical Charts
Anesthetics
Aniline Dyes
Animal Boxes
Antifreeze
Antiseptic Gauze
Antiseptics
Antitoxins
Applicators, Throat
Aprons
Arch Supports
Archery Sets
Architect's Scales, 1 in. meas.
Arrows
Art Canvases
Art Crayons
Art Erasers
Art Paints
Art Paper
Asbestos
Ashcans
Asphalt
Asphalt Roofing and Siding
Astringents
Athletic Uniforms
Atlases
Atomizers
Auger Bits
Augers
Automotive Regulating Valves
Automobile Accessories
Automobile Controls for
  Handicapped Persons
Automobile Defrosters
Automobile Fuel Tanks
Automobile Heaters
Automobile Signals
Automobile Tires and Tubes
Awls
Axes

## B

Babbit Metal
Badges
Badminton Rackets
Bags, Laundry
Baking Pans
Baking Powder
Baking Soda
Balances, Small Spring
Ball Bearings
Ball Peen Hammers
Balloons
Ballot Boxes
Balls
Band Saw Blades
Bandages
Bands, Rubber
Banners
Barber Shop Tools, Hand
Barrels
Baseballs
Bases, Baseball
Bases, Electric Lamp
Basins, Portable
Basketball Shoes
Basketballs
Baskets, Container
Bath Curtains
Bathmats
Bathrobes
Bathtub Fittings
Batons
Bats
Batteries, Electric
Battery Elements
Batting, Cotton

LIST OF SUPPLIES (Continued)

Beads, Arts and Crafts
Beakers
Beanbags
Bearings, Ball
Bearings, Roller
Beaters, Egg, Hand
Bedpans
Bedspreads
Bedsprings
Bedding
Beef Extract
Beeswax
Bellows, Hand
Bells, Small Hand or Desk
Belt Dressings
Bench Stops
Benzene
Bevels
Billheads
Binders, Looseleaf
Binding Cloth
Binding Cord
Biological Charts
Biology Specimens
Bit Braces
Bit Tools
Bits
Blackboard Pointers
Blackboards, Small Slate
Bladders
Blades, Saw
Blankets
Blanks, Printed
Bleaches
Blocks, Hat
Blocks, Kindergarten
Blocks, Surface Hardened
Blocks, Terminal
Blotter Holders
Blotter Pads
Blotters
Blowpipes
Blueprint Paper
Bluing
Boards, Bread
Boards, Carrom
Boards, Checker
Boards, Drawing
Boards, Emery
Boards, Ironing
Boards, Lumber
Boards, Mounting
Boards, Sandwich
Boards, Wash
Bobbins
Bodkins
Boiler Cleaners
Boiler Compounds
Boiler Firing Tools
Bolt Cutters
Bolts
Bond Paper
Book Cards
Book Ends
Book Jackets
Bookplates
Book Pockets
Book Records
Bookcloth
Bookcovers
Bookkeeping Forms
Books, Cash
Books, Composition
Books, Looseleaf Note
Books, Record
Books, Text
Bottle Syphons
Bottles
Bowling Alley Pins
Bowls
Bowls, Water Closet
Bows, Archery
Box Files, Cardboard
Boxes, Electrical
Boxing Gloves
Brake Lining
Brakes, Complete Replacement Units
Brass Polishes
Brass Rods
Brass Sheet
Breadboards
Bread Knives
Bread Pans
Breakers, Circuit
Bricks
Bridles
Briefcases
Bronze, Casting
Bronzing Liquid
Brooms, Hand

LIST OF SUPPLIES (Continued)

Brushes
Bucksaws
Buckets
Bug Sprays
Bulbs, Electric Light
Bulbs, Flower
Bunting
Burettes
Burlap
Burners, Bunsen
Bus Accessories
Bus Repair Parts
Bus Tickets
Bus Tires and Tubes
Bus Tokens
Bushings
Butter Spreaders
Buttons
Buttons, Push
Buzzers

C

Cable
Cake Knives
Cakepans
Cake Soaps
Calcimine
Calendar Pads
Calendar Stands
Calendars
Calico
Calipers
Call Bells
Can Covers
Can Openers
Candles
Candlesticks
Canes
Cans, Ash
Canvas
Caps, Metal
Carbide
Carbon Dioxide
Carbon Paper
Carbon Ribbons
Carborundum Stones
Carburetors
Cardholders
Cardboards
Cardboard Boxes
Cards
Carpenters' Squares
Carpet Beaters
Carrom Boards
Carrom Cues
Carrom Rings
Carving Knives
Cases, Brief
Cases, Cardboard
Cash Boxes
Casting Bronze
Catalogue Cards
Catches
Caulking Compounds
Caulking Irons, All Sizes
Caustics
Cellophane
Celluloid
Cement, Construction
Cement Liquid
Certificates
Chafing Dishes
Chains
Chains, Tire
Chair Pads
Chalks
Chamois
Change Holders
Charcoal
Charge Slips
Charts
Checkbooks
Checkerboards
Checkers
Checks, Brass
Cheesecloth
Chemicals
Chemistry Glassware
Chemistry Rubber Goods
Chinaware
Chisels, Not in Sets
Choppers, Food, Hand-Operated
Circuit Breakers
Clamps
Clay
Clay Modeling Tools
Cleaners, Flue
Cleaning Compounds
Clippers, Hair, Hand

LIST OF SUPPLIES (Continued)

Clips
Clocks, Desk
Cloth
Cloth Nets
Clothesbaskets
Clothesbrushes
Clothes Hooks
Clotheslines
Clothespins
Coal
Coalbags
Coal Hods
Coal Screens
Coal Scuttles
Coal Shovels
Coathangers
Coat Hooks
Cocoa Mats
Coffee Cans
Coffeepots
Coke
Colanders
Colored Pencils
Coloring Dyes
Combs
Compasses, Blackboard
Compasses, Drawing
Compasses, Magnetic, Pocket
Compounds, Chemical
Compounds, Cleaning
Compounds, Grinding
Compounds, Patching
Compressed Air
Condensers, Electronic
Condensers, Ignition Distribution
Condiments
Conduit Boxes
Conduits and Fittings
Connectors, Wire
Construction Paper
Containers
Cooking Utensils
Coping Saw Blades
Copper
Coppers, Soldering
Copyholders
Cord
Cords, Electric
Cores, Valve
Cork
Corkscrews
Cornices, Metal
Correction Fluid, Stencil
Corrosives
Corrugated Paper
Costumes, Theatrical
Cotter Pins
Cotton, Absorbent
Cotton Gauze
Counters, Revolution and Stroke
Countersinks
Couplings
Coveralls
Covers
Crayons
Crockery
Crocks
Cross Section Paper
Crucibles
Crude Oil
Crushed Rock
Crystals, Watch
Cues, Carrom
Culverts, Sheet Metal
Cup Awards
Cup Grease
Cup Hooks
Cups
Curling Irons
Curtain Rods
Curtains, Shower and Window
Cuticle Pushers
Cutlery
Cutters, Glass
Cutters, Pastry
Cutters, Plane
Cylinder Oils
Cylinders, Dictating Machine
Cylinders, Hydrometer Jar
Cylinders, Mailing

D

Dampers
Date Stamps
Daters
Decorations
Dental Abrasive Points
Dental Charts
Dental Drills

LIST OF SUPPLIES (Continued)

Dental Instruments, Small
Deodorizers
Desk Blotters
Desk Lamps
Desk Letter Baskets
Desk Pads
Developers, Photographic
Developing Tanks
Dextrin
Dextrose
Diaries
Dictating Machine Cylinders
Dictionaries, Abridged
Dies, Not in Sets
Diesel Engines, Integral Parts
  of Larger Units
Diploma Covers
Diploma Ribbons
Diploma Seals
Diplomas
Discs, Phonograph
Dish Brushes
Dishcloths
Dishpans
Dishes
Disinfectants
Display Mounts
Dissecting Sets
Distilled Water
Distributor Boxes
Distributors
Dividers
Doilies
Dolls
Doormats
Doors
Dowels
Drafting Instruments
Draglines
Drain Cleaners
Drain Pans
Drainplugs
Drain Plungers
Draintile
Drainpipe Flushers
Drapery Cloth
Drapes
Drawing Boards
Drawing Compasses
Drawing Instruments
Drawing Paper
Drawing Pens
Dressers, Emery Wheel
Dressings, Belt
Drier, Ink
Drier, Paint
Drier, Varnish
Driftpins, All Sizes
Drill Bits
Drill Points
Drills, Hand
Drugs
Drums, Fiber
Drums, Metal
Dry Cells
Dry Measures
Drygoods
Dumbbells
Duplicating Machine Brushes
Duplicating Machine Ink
Duplicating Machine Paper
Duplicating Machine Parts
Duplicating Machine Rolls
Dustcloths
Dusters
Dustpans
Dyes

E

Earthenware
Edge Tools, Except Cutting Dies
Educational Tests
Eggbeaters, Hand
Elastic
Electric Batteries
Electric Cords
Electric Fuses
Electric Lamp Bases
Electric Light Bulbs
Electric Switches
Electric Wires
Electrical Boxes
Electrodes
Electromagnets, Laboratory
Electronic Components
Electronic Tubes
Elements, Battery
Embossing Fluid
Embossing Pans

## LIST OF SUPPLIES (Continued)

Emery Boards
Emery Cloth
Emery Powder
Emery Wheel Dressers
Emery Wheels
Enamel
Enameled Ware
Engineer's Scales, Measure
Engines, Integral Parts of Larger Units
Envelopes
Epsom Salts
Eradicator, Ink
Erasers, Hand
Essences
Extracts
Eye Charts
Eyelets

### F

Fabrics
Face and Eye Shields
Faces, Archery
Fasteners
Fasteners, Apparel
Faucets, Combination or Single
Feldspar
Felt
Fencing Foils
Ferrules
Fertilizers
Fiber Rod
Fiber Sheets
Fiber Tubes
Fiberboard
File Boxes
Filecards
File Folders
Files, Wood and Metal Working
Filings
Fillers, Battery
Fillers, Ink
Fillers, Paint
Fillers, Wood
Film Cement
Films
Filter Paper
Filters, Small
Fingers, Rubber
Fire Axes
Fire Extinguisher Refills
Fire Hooks
Fire Shovels
Fire Tongs
Fittings, Lubrication
First Aid Kits
Flags
Flashlights
Flasks
Flavorings
Flaxseed
Flexible Cord Sets
Flexible Metal Hose
Flexible Metal Tubing
Floats, Hydrometer
Floats, Plumbing
Floor Oil
Floor Waxes
Flour
Flower Bulbs
Flowerpots
Flowers
Flue Cleaners
Fluorescent Lamps
Fluorescent Starters
Flushers, Drainpipe
Flush Valves
Flux
Flypaper
Fly Sprays
Folders
Food
Football Dummies, Tackling
Football Shoes
Football Uniforms
Footballs
Forceps
Forks, Silverware
Forks, Spading
Forks, Tuning
Formaldehyde
Forms, Printed
Frames, Door
Frames, Mirror
Frames, Ophthalmic
Frames, Picture
Frames, Saw
Frames, Window
Friction Tape

LIST OF SUPPLIES (Continued)

Fruits
Fuels
Fumigants
Fumigators
Fungicides
Funnels
Furniture Polish
Fuses

G

Gages, Tire
Games
Garbage Cans
Garden Hose
Garden Tools
Garments
Garnet Paper
Gas Mantels
Gases
Gaskets
Gasoline
Gasoline Dispensing Pumps, Hand Operated
Gauges, Tire
Gauze
Gears
Gelatin
Gelatin Pads
Generators, Integral Parts of Larger Units
Geographic Globes, Small Desk Type
Glass
Glass, Watch
Glasscutters
Glass Wool
Glasses, Drinking
Glasses, Magnifying
Glasses, Ophthalmic
Glassware
Glaze
Glides
Globes, Electric Light
Globes, Geographic, Small Desk Type
Gloves, Rubber
Glue
Glycerin
Goggles
Graduated Measures
Graph Paper
Graphite
Grass Seed
Grass Shears, Hand Operated
Grates, Stove
Gravel
Grease
Grease Guns, Air, Gun Only
Grease Guns, Hand
Grinders, Hand Operated
Grinding Compounds
Grinding Wheels
Groceries
Guards, Arm
Guards, Lamp
Guards, Shin
Gummed Cloth
Gummed Figures
Gummed Labels
Gummed Seals
Gummed Tape
Gym Shoes
Gypsum

H

Hacksaws
Hair Clippers, Hand
Hairpins
Hammers, Ball-Peen
Hammers, Light Forged
Hammers, Sledge
Hampers
Handbags
Handballs
Handbooks
Handsaws
Hand-Stamps
Handtools, Not in Sets
Handles
Handscrews, Wood and Iron
Hangers, Clothing
Hangers, Hardware
Hardware
Hot Blocks
Hatchets
Headlights
Heating Pads
Hemp Fibre

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## LIST OF SUPPLIES (Continued)

Henna
Hinges
Hods, Coal
Hoes, Garden
Holders, Blotter
Holders, Change
Holders, Copy
Hooks
Horns, Motor Vehicles
Horseshoes
Hose, Apparel
Hose, Flexible Metal
Hose, Garden
Hose Clamps
Hose Nozzles
Hot Water Bottles
Hydrometer Floats
Hydrometers
Hygrometers
Hypodermic Needles
Hypodermic Syringes

### I

Ice
Ice Bags
Ignition Coils
Incandescent Lamps, Bulbs
Index Cards
Index Labels
Index Tabs
Indian Clubs
Ink
Ink Drier
Ink Eradicator
Ink Pads
Inkwells and Parts
Inner Tubes, Auto
Insect Nets
Insect Screening
Insecticides
Insignia
Instruments, Dental, Small
Instruments, Drafting
Instruments, Medical, Small
Instruments, Surgical, Small
Insulators
Intelligence Tests
Interval Timers
Iodine
Iodoform
Iron Filings
Iron Gauze
Iron Sheet
Iron Wedges
Ironing Boards

### J

Jackets, Book
Jacks, Mechanical
Jars
Joints, Plumbing

### K

Kerosene
Kettles
Keyrings
Keys
Keyboards, Piano, Paper
Keyhole Saws
Kitchen Utensils
Kits, First Aid
Kneepads
Knives

### L

Labels
Laboratory Fittings, Plumbing
Laboratory Glassware
Laboratory Mounts
Laboratory Tools, Small Hand
Lacing
Lacquers
Lactose
Ladles
Lagscrews
Lamp Bases
Lamp Bulbs
Lamps, Desk
Lamps, Drafting Table
Lantern Slides
Lanterns
Laths
Lawn Sprinklers, Movable
Lead
Lead Pencils
Lead, Red

LIST OF SUPPLIES (Continued)

Leather
Leather Briefcases
Leatherworking Tools, Hand
Ledgers
Lenses
Letter Baskets
Letter Files
Letter Openers
Letter Scales
Letterheads
Lettering Pens
Levels, Precision Machinists'
Levels, Small or Carpenters'
Light Bulbs
Light Globes
Lime
Line Markers, Small
Linens
Liners, Staff, Music
Liners, Type
Lining, Brake
Lining, Cloth
Linoleum
Linotype Metals
Linseed Oil
Liquid Bronzing
Liquid Polishes
Liquid Soaps
Litmus Paper
Loam
Locknuts
Locks, Small, not Built-in
Looseleaf Notebooks
Lubricants
Lubricating Oil
Lubrication Fittings
Lugs, Soldering
Lumber

M

Machines, Dating, Small Hand
Machines, Numbering, Small Hand
Machines, Stamping, Small Hand
Magazine Covers
Magnets, Laboratory
Magnifying Glasses
Mailboxes
Mallets
Manicuring Tools
Manila Files
Manila Folders
Manila Rope
Map Tracks
Maps
Markers, Line, Small
Matches
Matrix, Type
Mats, Door and Bath
Mats, Gymnasium, Tumbling, Wrestling
Mattocks
Mattresses
Mauls
Meal
Meats
Mechanical Drawing Instruments
Mechanical Pencils
Medals
Medical Instruments, Small
Medicine Balls
Medicines
Megaphones
Memo Books
Mending Materials
Mesh, Steel Wire
Metal Polishes
Metalworking Tools, Small, Hand Operated
Metals, Die Casting
Metals, Laboratory
Metals, Linotype
Meter Sticks
Micrometers, Not in Sets
Milk Cans
Mimeograph Paper
Mineral Wool
Minerals, Laboratory
Minute Books
Mirror Frames
Mirrors, Small
Modeling Clay
Modeling Tools
Molding, Metal
Mop Pails
Mop Wringers
Mops
Mortar
Moss
Motor Vehicle Parts

LIST OF SUPPLIES (Continued)

Motors, Integral Parts of
  Larger Units
Mounting Boards
Mousetraps
Mucilage
Music, Sheet
Muslin
Mustard

N

Nail Polishes
Nails
Napkins
Napkins, Sanitary
Neatsfoot Oil
Needles
Needles, Hypodermic
Negative Racks
Negative Tanks
Nets, Cloth
Newspapers
Nickel Polishes
Notebook Covers
Notebooks
Nozzles, Hose
Numbering Machines, Small Hand
Nuts

O

Oakum
Oars
Oil
Oilcans
Oilcloth
Ointments
Oleomargarine
Openers, Letter
Ophthalmic Frames
Outlets, Electrical
Outline Maps
Ovenware Dishes
Oxygen

P

Packing
Padding
Padlocks
Pads, Chair
Pads, Desk
Pads, Ink
Pads, Stamp
Pads, Typewriter
Pads, Writing
Pails
Paintbrushes
Paint Drier
Paint Remover
Paints
Palettes
Pamphlets
Pans
Pantographs
Paper
Paper Clips
Paper Cups
Paper Fasteners
Paper Napkins
Paper Punches
Paper Towels
Paraffin
Parts, Radio, Resistors, Tubes,
  Transformers, etc.
Parts, Repair
Paste
Paste Brushes
Pasteboard
Pasteboard Boxes
Pastries
Pastry Cutters
Patching Compounds
Patterns
Peat Moss
Peelers, Hand
Pen Points
Pencil Sharpeners
Pencils
Pencils, Mechanical
Penholders
Penknives
Pennants
Pens
Periodicals
Pestles
Phonograph Needles
Phonograph Record Albums
Phonograph Records
Photoelectric Cells

## LIST OF SUPPLIES (Continued)

Photograph Mounts
Photographic Lenses
Photographs
Piano Parts
Picks
Picture Frames
Picture Wire
Pigments
Pillows
Ping Pong Sets
Pinking Shears
Pins
Pipe
Pipe Dies, not in Sets
Pipe Fittings
Pipe, Steel
Pipettes
Piston Rings
Pistons
Pitchers
Pitch Pipes
Pitchforks
Plane Cutters
Planes, Hand
Plaster
Plaster, Adhesive
Plastic Wood
Plate Glass
Plates
Plates, Addressing Machine
Plates, Battery
Plates, Book
Plates, Lantern Slide
Plates, Photographic
Pliers
Plugs, Drain
Plugs, Spark
Plumbing and Heating Valves
Plumbing Fixture Fittings and Trim
Plumbs
Plungers, Drain
Pockets, Book
Pointers
Points, Drill
Poles
Poles, Climbing
Polishes
Portfolios, Leather
Posters
Posts
Pot Cleaners
Pots
Pottery
Powders
Preservatives
Printed Materials
Printing Ink
Printing Materials
Printing Sets, Rubber
Printing Type
Prisms
Protractors
Pruners, Hand
Psychrometers
Pulleys
Pumice
Punches
Pushbuttons
Putty

### Q

Quinine
Quivers, Arrow

### R

Rackets, Badminton
Rackets, Tennis
Radio Tubes
Raffia
Rags
Rakes, Garden
Rasps
Rattan
Reamers
Receptacles
Record Books
Record Forms
Recording Tape and Wire
Records, Phonograph
Reeds
Reels, Hose
Reels, Motion Picture Film
Reflectors, Parabolic
Registers, Printed
Regulating Valves
Regulators, Voltage
Relief Maps
Repair Parts

LIST OF SUPPLIES (Continued)

Report Forms
Resistors
Respirators
Retorts, Glass Laboratory
Ribbons, Adding Machine
Ribbons, Addressing Machine
Ribbons, Cloth
Ribbons, Typewriter
Ringtoss, Game
Rings, Carrom
Rings, Key
Rivets
Rock, Crushed
Roller Bearings
Rollers, Ink
Roofing Materials
Rope
Rosin
Rotten Stone
Rouge
Rubber Goods
Rubbish Cans
Rugs, Scatter
Rulers
Rules, Shrink and Circumference

S

Safety Glass
Safety Pins
Salts
Sand
Sandpaper
Sandwich Boards
Sanitary Napkins
Sash, Combination Screen and Storm
Sash Cords
Sash, Screen
Sash, Storm
Saucers
Saw Blades
Saw Frames
Sawdust
Saws, Hand
Scales, Draftsmen's
Scales, Spring
Scalpels
Scissors
Scoop Shovels, Hand
Scouring Powders
Scrapers, Hand
Screen Doors
Screens, Window
Screw Extractors
Screw Eyes
Screw Hooks
Screwdrivers
Screws
Scrubbing Compounds
Scythes
Seasonings
Sedatives
Seed, Grass
Separators, Battery
Serums
Serving Trays
Shampoo
Sharpeners, Pencil
Shears, Hand-operated
Sheaves
Sheet Metal
Sheet Music
Sheeting
Shellac
Shelving Materials
Shingles
Shock Absorbers
Shoes and Boots
Shopcoats
Shovels, Hand
Shower Fittings
Shrubs
Shuffleboard Sets
Shuttlecocks
Siding, Sheet Metal
Sifters
Signs
Silk Screen Printing Apparatus, Complete Units
Silver Polishes
Silverware
Sink Fittings
Skillets
Skis
Slats
Sledge Hammers
Slide Rules
Slides, Lantern
Slides, Microscope

LIST OF SUPPLIES (Continued)

Slides, Projector
Snaps
Sneakers
Snips
Snow Shovels, Hand
Soap Dispensers
Soaps
Soccer Balls
Soccer Shoes
Sockets, Wrench
Socks, Pairs
Soda, Baking
Sodding
Softballs
Softeners, Water, Chemical
Soil
Soldering Coppers
Soldering Materials
Solvents
Spades
Spading Forks
Spark Plugs
Spatulas
Specimens, Laboratory
Spikes
Spirits
Splints
Spokes
Spokeshaves
Sponges
Spoons
Spotlights
Spray Mixtures
Sprayers, Hand
Spreads, Bed
Springs
Springs, Furniture
Sprinklers, Lawn, Movable
Sprockets
Squares
Squeegees
Staff Liners, Music
Stain Removers
Stains
Stakes
Stamp Pads
Stamping Machines, Small Hand
Stamps, Rubber
Stands, Calendar
Staplers, Small Hand
Staples
Starch
Starters, Electric
Stationery
Steam Packing
Steel Measuring Tapes
Steel, Sheet
Steel Wool
Stencil Correction Fluid
Stencils
Stenographers' Notebooks
Sterile Gauze
Sticks, Composing
Sticks, Hockey
Stilts, Sport
Stock Records
Stockings
Stopwatches
Stoppers
Stops, Bench
Storage Batteries
Straight Edges
Strainers
Straws, Drinking
Stretchers
Strings
Stylus
Sunglass Frames
Sunglasses
Supporters, Athletic
Surface-Hardened Blocks
Surgical Instruments, Small
Surgical Powders
Swages
Switchboxes
Switches, Electric
Synchronizers, Camera
Syringes
Syrup

T

Table Protectors
Table Tennis Balls
Table Tennis Rackets
Tablecloths
Table, Computing
Tablets, Medicinal
Tablets, Writing
Tabs, Index

LIST OF SUPPLIES (Continued)

Tack Hammers
Tacks
Tags
Talcum Powder
Tape
Tape Measures
Tape, Measuring
Taps
Tar Roofing and Siding
Targets, Archery
Team Uniforms
Television Tubes
Tennis Balls
Tennis Court Nets, Cord
Tennis Rackets
Tents, Shelter
Terminals, Battery
Test Tube Brushes
Test Tube Racks
Test Tubes
Tests, Achievement
Textbooks
Theatrical Costumes
Thermometers
Thermostats
Thimbles
Thinners
Threads
Throat Applicators
Thumbtacks
Tickets
Tile, Drain
Timers
Tin Cans
Tin Cutters
Tinware
Tire Chains
Tires and Tubes
Tissues, Cleansing
Toggle Bolts
Toilet Paper
Tokens
Tongs
Tongue Depressors
Tools. Hand, Not in Sets
Topsoil
Tow Bars
Towels
Toys
Tracing Cloth
Tracing Paper
Trammels
Transformers, Laboratory
Transmissions, Integral Parts of Larger Units
Triangles, Drafting
Trimmers, Hedge, Hand
Trophies
Trowels
Tubes, Inner
Tubes, Radio
Tubes, Television
Tubing Materials
Tumblers, Glass
Tuning Forks
Turpentine
Tweezers
Twine
Type Cleaner
Type Liners
Type, Matrix
Type, Printing
Typewriter Brushes
Typewriter Covers
Typewriter Ribbons

U

Unguents
Uniforms
Upholstering Materials
Urns, Flower
Utensils

V

Vacuum Bottles
Valve Parts
Valves
Vaporizers, Electric
Varnish Driers
Varnish Removers
Varnishes
Vases
Vaulting Poles
Vegetables
Vines
Vises, Small Hand
Vision Charts
Volleyball Nets

LIST OF SUPPLIES (Continued)

Volleyballs

W

Wall Brushes
Wallboard
Wallpaper
Washbasins
Washcloths
Washers, Rubber and Leather
Washing Powders
Washtubs
Waste, Machinists, etc.
Wastebaskets
Watch Crystals
Watches, Stop
Watercolor Brushes
Water Glasses
Water Softeners
Wax Crayons
Waxes, Liquid
Waxes, Paste
Waxes, Sealing
Weighing Scales, Small Spring
Weights
Welding Rods
Wheels, Automobile
Wheels, Emery
Whetstones
Whiskbrooms
Whistles
Window Glass
Window Screens
Window Shades
Window-Working Safety Belts
Wipers
Wire
Wood, Plastic
Wood, Fillers
Wood Preservatives
Wood Stains
Wool
Wool, Glass
Wool, Steel
Wrapping Paper
Wrenches, Not in Sets
Writing Paper

Y

Yard Brooms
Yardsticks
Yard

Z

Zinc

## CRITERIA FOR EQUIPMENT ITEMS

An equipment item is a material unit which meets all of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit (which is not true of supplies).
3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

Criterion number 4 is very important, especially if capital outlay expenditures are to be depreciated, in memorandum accounting, to arrive at equipment use cost.

## LIST OF EQUIPMENT

The following list of equipment is not all inclusive but does represent many of the common equipment items. Items of built-in or fixed equipment are not included in the list, because expenditures for them are recorded under different accounts from those for other equipment.

### A

Accounting Machines
Adding Machines
Addressing Machines
Air Compressors
Air Conditioning Units, Casement
Air Hoists
Alidades, Telescopic
Alignment Gauges, Chamber, Toe-in, etc.
Anatomical Models
Andirons
Anemometers
Anvils
Apparatus Cabinets
Aquariums
Arc Welding Apparatus
Armature Growlers
Astrographs, Wall
Audiometers
Autoclaves
Automobile Lifts
Automobiles

### B

Balances, Beam
Baling Presses, Compression Moulding
Band Instruments
Band Saws
Barbershop Tools. Electrical
Barber-Type Furniture
Barographs
Barometers
Bars, Horizontal, Portable
Battery Chargers
Beaters, Egg, Electric
Beauty Class Furniture
Beds
Bellows, Power
Benches
Bicycle Racks, Portable
Bicycles
Billing Machines
Binders, Agricultural
Biological Models
Blackboards, Portable
Bleachers, Portable
Blood Analysis Apparatus, Complete
Blood Plasma Cabinets
Blood Pressure Apparatus
Blueprint Machines
Boards, Bulletin, Portable
Boats or Canoes
Bodies, Bus
Bodies, Truck
Book Stacks
Book Trucks
Bookbinding Machinery
Bookcases, Sectional
Bookkeeping Machines
Books, Library
Boring Machines, Precision Table or Vertical Types
Boxing Rings, Complete
Boyle's Law Apparatus, Complete Unit
Brake Lining Machines
Brakes and Folders, Hand or Power

## LIST OF EQUIPMENT (Continued)

Bread Slicers, Mechanical
Bread Toasters, Electric
Bridges, Wheatstone and Similar
Broilers, Electric
Brooms, Power Driven
Buffers, Electric
Bulletin Boards, Portable
Bus Wagons
Buses

### C

Cabinets, Apparatus
Cabinets, Beverage Cooling, Ice or Electric
Cabinets, Filing
Cabinets, Frozen Food Storage
Cabinets, Ice Cream, Ice or Electric
Cabinets, Laboratory
Cabinets, Lantern Slide
Cabinets, Print, Drafting
Cabinets, Printers, Galley
Cabinets, Printers, Type
Cabinets, Supply
Calculating Machines
Calorimeters, Continuous Flow
Calorimeters, Electric
Cameras, Motion Picture
Cameras, Still
Canners
Canoes
Card Punching and Sorting Devices
Card Racks
Card Tables
Carpets
Cases, Display
Cases, File
Cases, Laboratory
Cases, Supply
Cases, Type
Cattle
Centering Machines
Centrifuges
Chain Hoists
Chairs
Chairs, Folding
Chargers, Battery
Chart Stands
Chassis, Bus
Chassis, Truck
Check Handling Machines
Checkwriters
Chisels, in Sets
Choppers, Food, Power
Cleaners, Steam Vapor
Cleaners, Vacuum
Clinometers, Photoelectric
Clippers, Hair, Electric
Clocks, Wall
Cloth Cutting Machines
Clothes Dryers
Clutch Rebuilding Apparatus
Coffee Grinders
Coffee Percolators, Electric
Coffee Urns
Coin, Currency, and Check Handling Machines
Collapsible Tables
Colorimeters
Combines
Combustion Analyzers
Comparators
Compasses, Magnetic
Compressors, Air
Computing Machines
Connecting Rod Aligners
Connecting Rod Boring Machines
Connecting Rod Rebabbiting Jogs
Conveyors
Cookers, Pressure
Cooking Stoves
Coolers, Water
Costumers
Cots
Couches
Counter Freezers
Cultivators
Cupboards
Cylinder Boring Machines
Cylinders, Gas

### D

Dating Machines
Deep Fat Fryers
Deep Freezers
Dental Benches
Dental Cabinets
Dental Chairs

LIST OF EQUIPMENT (Continued)

Dental Drilling Apparatus
Desks
Dictating Machines
Dictionaries, Large Unabridged
Dictionary Stands
Dies, in Sets
Diesel Engines for use in Classrooms
Discs, Optical
Dish Trucks
Dishwashing Machines
Display Cases
Distilling Apparatus
Ditto Machines
Drafting Machines
Drawing Tables
Drift Meters
Drill Presses, Bench, Floor or Radial
Drills, Power
Drinking Water Coolers, Electric or Ice
Drums, Bass, Kettle, Snare
Dryers, Clothes
Dryers, Hair
Drying Units, Infrared
Duplicating Machines

### E

Easels
Eggbeaters, Electric
Electric Clippers, Sheep, Horse
Electric Dishwashers
Electric Floor Scrubbers
Electric Hot Plates
Electric Irons
Electric Mixers
Electric Sanding Machines
Electric Toasters
Electric Tube Testers
Electric Vacuum Cleaners
Electric Welding Apparatus
Electrolysis Apparatus
Electronic Deviation Meters
Electronic Frequency Meters
Electronic Power Supply and Voltage
Electronic Recording Devices, Graphical and Visual
Electronic Volt-Ohmmeters
Embossers
End Tables
Engine Flushing Machines
Engines, for Use in Classrooms
Enlargers
Envelope Sealers
Erasers, Electric
Exhibit Cases
Exposure Meters, Camera
Extensometers
Extinguishers, Fire
Extractors

### F

Falling Weight Rammers
Fans, Electric, Portable
Figures, Geometrical, Models, in Sets
Filing Cabinets
Filing Machines
Fire Extinguishers
Fireplace Fixtures
Flatirons, Electric
Floor Scrubbers, Electric
Fluoroscopes
Folding Chairs
Folding Tables
Forges
Forms, Dress
Forms, Geometrical, Model, in Sets
Foundry Machinery
Frames, Blueprint
Freezers
Freezers, Ice Cream
Frequency Meters
Furnaces, Laboratory
Furnaces, Remelting, Type Metal
Furniture

### G

Galvanometers
Galvanoscopes
Gas Compressors
Gas Cylinders
Gas Meters, Laboratory
Gas Plates
Gas Stoves

## LIST OF EQUIPMENT (Continued)

Gasoline Dispensing Pumps, Electric
Gear Cutting Machines
Gelatin Duplicators
Generators, Not Integral Parts of Larger Units
Geographic Globes, Large Stand Type
Globes, Geographic, Large Stand Type
Grass Shears, Power Operated
Grinders, Power Operated
Guns, Starting

H

Hair Clippers, Electric
Hair Dryers
Hall Trees
Hammers, Autobody, Pneumatic, etc.
Hammers, Electric, Hand
Handtools, in Sets
Handtools, Power Driven, Pneumatic and Electric
Handtrucks
Harnesses
Harrows
Heaters, Portable
Hectographs
Hoists, Electric or Pneumatic
Holders, Dictionary
Horses
Horses, Gym Equipment
Hotplates
Hurdles
Hydraulic Jacks, Garage Type

I

Ice Cream Freezers
Inductance Standards
Instruments, Band and Musical
Instruments, Musical
Instruments, Recording, Electrical
Interferometers
Ironers
Irons, Electric

J

Jacks, Garage Type, Hydraulic
Jointers
Juice Extractors, Electric
Jump Standards

K

Key Racks
Kilns
Kitchen Tables

L

Laboratory Balances, Beam
Laboratory Furniture
Laboratory Models
Lamps, Electric Floor
Lantern Slide Cabinets
Lathes, Brake Drum
Lathes, Engine
Lathes, Turret, or Automatic Screw Machines
Lathes, Wood-Turning
Lawnmowers
Lawn Rollers
Lead, Slug and Rule Casting Machines, Elrod
Lecterns
Letter Presses
Library Books
Library Furniture
Library Trucks
Lifts, Vehicle
Lighting Units, Blueprinting
Line Markers, Large Push Type
Linotypes
Livestock
Lockers, Not Built-in
Looms

M

Machine Tools
Machinery, Canning
Machinery, Cement Making
Machines, Adding
Machines, Addressing

LIST OF EQUIPMENT (Continued)

Machines, Billing
Machines, Bookkeeping
Machines, Brake Lining
Machines, Calculating
Machines, Check Handling
Machines, Coin Handling
Machines, Coin Operated
Machines, Dating, Power
Machines, Dictating
Machines, Dishwashing
Machines, Drafting
Machines, Drycleaning
Machines, Duplicating
Machines, Laundry
Machines, Mimeograph
Machines, Mixing
Machines, Numbering, Power
Machines, Polishing
Machines, Pressing
Machines, Sanding
Machines, Scrubbing
Machines, Sewing
Machines, Stamping, Power
Machines, Tabulating
Machines, Washing
Machines, Waxing
Magazine Racks, Large Stand
Markers, Line, Large Push Type
Medicine Cases
Metabolism Apparatus
Metalworking Machinery
Meters, Watt, Laboratory Type
Microfilm Readers and Viewers for Office Use
Micrometers, in Sets
Microprojectors
Microscopes
Milking Machines
Millameters
Milling Machines, Bench or Floor
Millivoltmeters
Mimeograph Machines
Mirrors, Large Wall
Mitre Boxes
Mixers, Electric
Models, Shop and Laboratory
Mop Trucks
Mortisers
Motion Picture Projectors
Motor Analyzers
Motor Generator Sets
Motor Vehicles
Motorcycles
Motors, Not Integral Parts of Larger Units
Mowers
Music Stands
Musical Instruments

N

Nets, Steel
Nibbling Machines
Noise and Field Strength Meters
Numbering Machines, Power

O

Office Composing Machines, Varitypes, etc.
Office Furniture
Ohmmeters
Optical Discs
Organs
Oscillographs
Output Meters
Ovens

P

Paint Spraying Outfits
Paper Cutters
Peelers, Electrical
Percolators, Coffee, Electric
Permanent Waving Machines
Phonographs
Photocopying Apparatus
Photoengraving Apparatus
Photometers
Pianos
Pictures, Large Wall
Pipe Dies, in Sets
Planers, Power
Planing Machines, Photoengravers
Plaques, Permanent
Plates, Bench
Plates, Hot
Platforms
Plows, Field

## LIST OF EQUIPMENT (Continued)

Plows, Snow
Polarimeters
Polariscopes
Postal Meters
Potato Peelers, Large, Machine
Power Sprayers and Dusters
Presses, Arbor
Presses, Book, Bookbinders
Presses, Cylinder, Flat Bed, Printing
Presses, Engraving
Presses, Letter
Presses, Lithographic or Offset Printing
Presses, Power
Presses, Punch, Foot Power
Printing Cases
Printing Frames
Printing Presses
Projectors, Motion Picture
Projectors, Still
Pruners, Power
Public Address Systems, Portable
Push Carts
Pyrometers

R

Radio Receiving Sets
Radio Transmitters
Rakes, Window
Ranges, Cooking
Record Players
Recorders, Sound
Reference Books
Refracting Apparatus
Refrigerators, Electric or Ice, Not Built-in
Registers, Cash
Rings, Flying
Rollers, Lawn
Routers, Plate, Photoengraving
Rowboats
Rugs, Room Size

S

Saccharimeters
Safes
Sanding Machines
Saws, Band
Saws, Circular
Saws, Power Hack
Scales, Beam Balance
Screens, Projection, Portable
Scrubbing Machines
Sealers, Envelope
Seats
Sectional Bookcases
Settees
Sewing Machines
Shakers, Laboratory
Shapers, Bench and Floor
Shears, Poweroperated
Shears, Power-operated
Shorthand Writing Machines
Slicers, Bread, Mechanical
Socket Wrench Sets
Soil Penetrometers
Soil Test Molds
Sound Recorders
Spark Plug Cleaning Machines
Spectroscopes
Sphygmomanometers
Spirometers
Sprayers, Power
Spreaders, Manure
Spreaders, Tire
Stacks, Tire
Stacks, Book
Stadia Rods
Stadiometers
Stamping Machines, Power
Standards, Jump
Stands, Chart
Stands, Engine Repair
Stands, Umbrella
Staplers, Foot or Power Operated
Statuary
Stereoscopes
Sterilizers
Stitchers
Stones, Printers
Stools
Stoves
Striking Bag Outfits
Supply Cases

LIST OF EQUIPMENT (Continued)

T

Tables
Tabulating Machines
Tanks, Bulk Storage, not Integral Parts of Buildings or Building Services
Television Sets
Tennis Court Nets, Steel
Tents, Wall
Theodolites and Tripods
Thermographs
Toasters, Electric
Tool Sets, Hand
Tractors
Transmissions, not Integral Parts of Larger Units
Trimmers, Hendge, Power
Tripods, Camera
Trucks, Hand
Trucks, Motor
Tunnels, Models, Wind
Typecases
Typecasting Machines
Typewriter Desks
Typewriters

U

Umbrella Stands
Urns, Coffee

V

Vacuum Cleaners
Vacuum Type Voltmeters
Vending Machines
Vibrographs
Vises, Bench
Voltmeters

W

Wagons
Washers and Dryers, Photographic
Washing Machines
Watchmen's Timeclocks
Water Coolers
Water Meters, Laboratory Type
Watt Meters, Laboratory Type
Wave Meters and Wave Analyzers
Waxing Machines
Weaving Machines
Weighing Scales, Beam
Welding Apparatus
Wheel Straightening Apparatus
Wheelbarrows
Wheels, Pottery
Workbenches
Worktables
Wrenches, in Sets

X

X-ray Machines

Y

Yard Benches

# APPENDIX B

## GLOSSARY

### A

Abatement
A complete or partial cancellation of a levy.

Account
A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

Accountability
The capability and the responsibility to account for the expenditure of money and the commitment of other resources in terms of the results achieved. This involves both the stewardship of money and other resources and the evaluation of achievement in relation to specified goals.

Accounting
The procedure of maintaining systematic records of happenings, occurrences, and events relating to persons, objects, or money and summarizing, analyzing, and interpreting the results of such records.

Accounting Clerk
A staff member assigned to perform the activities of designing and maintaining financial, staff, pupil, program, or property records; summarizing, analyzing, or verifying such records; or controlling and certifying expenditures and receipts. The staff handbook, when revised, will reflect this information.

Accounting Ledgers
See Ledger.

Accounting Period
A period at the end of which and for which financial statements are prepared; for example, July 1 to June 30.

Accounting System
The total mechanism of records and procedures of recording, retrieving, and reporting information on the financial position and operations of a governmental unit or any classifying of its funds, balanced account groups, and organizational components.

Accounts Receivable
Amounts owing an open account from private persons, firms, or corporations for goods and services furnished by a school system (but not including amounts due from other funds or from other governmental units). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable account.

**Accrual Basis**

The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also Current Expense, Estimated Revenue, and Expenditures.

**Accrue**

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also Accrual Basis, Accrued Expenses, Accrued Liabilities, and Accrued Revenue.

**Accrued Expenses**

Expenses which have been incurred and have not been paid as of a given date. See also Accrual Basis and Accrue.

**Accrued Interest**

Interest accumulated between interest dates but not yet due.

**Accrued Liabilities**

Amounts owed but not yet due; for example, accrued interest on bonds or notes. See also Accrued Expenses.

**Accrued Revenue**

Levies made or other revenue earned and not collected regardless of whether due or not.

**Achievement Level**

An established range or accomplishment or proficiency of performance in a given skill of body of knowledge.

**Activity**

A major group of related tasks. The largest unit of work into which a function or sub-function may be divided.

**Activity Assignment**

A classification of activities performed by a staff member which indicates what a staff member does.

**Administration**

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the school system that are systemwide and not confined to one school, subject, or narrow phase of school activity. (NOTE: This definition is a modification of that in Handbook I, *The Common Core of State Educational Information*.)

**Ad Valorem Taxes Levied By Another Government Unit**

Taxes levied for school purposes by a government unit other than the school system.

**Ad Valorem Taxes Levied By School System**

Taxes levied by a school system on the assessed valuation of real and personal property located within the school system which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property.

**Advance from "A" Fund**

A liability account used to record a debit owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

**Advance to "A" Fund**

An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

**Advertising**

Expenditures for advertising in professional periodicals and newspapers for such purposes as personnel recruitment, bond and used equipment sales, and objects wanted. Costs for professional fees for advertising or public relation services are not recorded here but are charged to professional services.

**Agency Fund**

See Trust and Agency Fund.

**Agent**

One who represents, acts for, and accounts to another. The powers of a general agent are broad. He initiates transactions in the name of his principal and carries on operations within a large discretionary area. His functions often resemble those of a general manager. A special agent, on the other hand, is restricted to the performance of a single act or the conduct of a single transaction, such as an agent of record in insurance.

**Allocations**

To divide an appropriation into amounts for certain periods or for specific purposes.

**Allotment**

The amount allotted for a certain period or purpose.

**Allotment Ledger**

A subsidiary ledger which contains an account for each allotment showing the amount allotted, expenditures, encumbrances, the net balance, and other related information. See also Appropriation Ledger.

Administrative Action

Any action which results in the regulation, direction, or control of the affairs of the organizational unit.

Administrative Assistant

An assignment to a staff member to perform professional activities assisting an administrative officer in developing program plans and performing other management activities of the school system.

Administrative Unit, Intermediate

A unit smaller than the State which exists primarily to provide consultative, advisory, or statistical services to local basic administrative units, or to exercise certain regulatory and inspectoral functions over local basic administrative units. An intermediate unit may operate schools and contract for school services, but it does not exist primarily to render such services. Such units may or may not have taxing and bonding authority. Where there is a supervisory union board, the union is included as an intermediate unit.

Administrative Unit, Local Basic

An administrative unit at the local level which exists primarily to operate schools or to contract for school services. Normally, taxes can be levied against such units for school purposes. These units may or may not be coterminous with county, city, or town boundaries. (This term is used synonymously with the term "school system.")

Admissions

Money received from patrons for a school-sponsored activity such as a dance or a football game. Admissions may be recorded in separate accounts according to the type of activity.

Adult Basic Education

Consists of learning experiences concerned with the fundamental tools of learning for adults. These are adults who have never attended school or have interrupted formal schooling and need this knowledge and these skills to raise their level of education for self-confidence, self-determination, for preparation for an occupation, and for functioning more responsibly as citizens in a democracy.

Adult/Continuing Education

Consists of learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives for adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning to prepare for a post-secondary career, to prepare for post-secondary education programs, to upgrade occupational competencies, to prepare for a new or different career, to develop skills and appreciations for special interests, or enrich the aesthetic qualities of life.

Adult/Continuing Education Tuition

Money received as tuition for pupils attending adult continuing education classes. Separate accounts may be maintained for tuition received for residents and for tuition received for nonresidents.

**Alternatives**

Possible objectives and/or means of achieving objectives. Alternatives are evaluated in terms of costs as related to outputs. Additional consideration includes the time required for implementing each alternative and the uncertainties inherent in selecting any one alternative.

**Amortization of Debt**

Gradual payment of an amount owed according to a specified schedule of times and amounts.

**Amount to Be Provided for Payment of Bonds**

An account in the General Long-Term Debt Group of Accounts which represents the amount to be provided from taxes or other general revenue to retire outstanding general obligation term bonds.

**Apportionment**

See Allotment.

**Appraisal**

The act of making an estimate of value, particularly of the value of property, by systematic procedures that include physical examination, pricing, and often engineering estimates. Also, the value established by estimating.

**Appraised Value**

The value established by appraisal. See also Appraisal.

**Appropriation**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**Appropriation, School**

Money received out of funds set aside periodically by the appropriating body.

**Appropriation Balance**

See Unencumbered Balance of Appropriation or Allotment, and Unexpended Balance of Appropriation or Allotment.

**Appropriation Expenditure**

An expenditure chargeable to an appropriation.

**Appropriation Ledger**

A ledger containing an account with each appropriation. Each account usually shows the amount originally appropriated, transfers to or from the appropriation, amount charged against the appropriation, the encumbrances, the net balance, and other related information. If allotments are made and a separate ledger is maintained for them, each account usually shows the amount appropriated, transfers to or from the appropriation, the amount allotted, and the unallotted balance. See also Allotment Ledger.

**Appropriations**

The account records authorizations granted by the legislative body to make expenditures and to incur a balance sheet prepared during the fiscal period. At the end of the fiscal period, the Appropriations account is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.

**Appropriations Received from Local Governmental Units Other Than School System**

Money received from the appropriations of another local governmental unit.

**Approved Voucher**

A voucher which has been examined and approved for payment.

**Architect or Engineer**

A staff member assigned full or part-time to perform professional activities such as designing and preparing plans and specifications for the construction, remodeling, or repair of buildings and facilities and overseeing construction to insure compliance with plans and specifications.

**Area of Responsibility**

A subdivision of a Service Area consisting of activities which, regardless of their nature, have a common purpose directly related to the operational objective of the Service Area.

**Assessment**

The process of determining the current status of the educational system; usually involved periodic reporting to the public and/or appropriate policymakers.

**Assessment, Special**

A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to the owners of such properties.

**Assets**

The entire property owned by a school system. See also Fixed Assets.

**Assistant Director or Manager**

An assignment to a staff member to perform the professional activities of assisting in directing and managing an operation of the school system/school for which policy and program plans have been broadly established.

**Attendance**

Pertains to promoting and improving school attendance of pupils. It includes early identification of patterns of nonattendance, promoting positive pupil and parent attitudes toward attendance, analysis of causes of nonattendance, and enforcement of compulsory attendance laws.

Attendance, Total Days

See Total Days Attendance.

Attendance Clerk

An assignment to a staff member to perform activities which promote better attendance, such as, analyzing causes of nonattendance, identifying patterns of nonattendance and providing incentives for good attendance. Visiting teachers may or may not be included under this term. See also Visiting Teacher.

Attorney

An assignment to a staff member qualified to practice law to perform the activities of an attorney for the school system.

Audiovisual Aids

Optical, electronic, and other devices--and related supplies--which are designed to enhance learning through the combined senses of hearing and sight, e.g., sound, motion pictures, printed materials, and television. Frequently, two or more of these components are combined into electronic distribution systems, some of which incorporate remote or dial access capabilties. See also Educational Media.

Audit

The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

Average Daily Attendance, ADA

In a given school year, the average daily attendance for a given school is the total days attendance of the school divided by the number of days school was actually in session. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools. See also Total Days Attendance, Day in Session, and Day of Attendance.

## B

Balance Sheet

A summarized statement, as of a given date, of the financial condition of a school system (or a fund) showing assets, liabilities, and fund balance.

Basic Education

The education of the most general utility and need for maintenance and improvement of society based upon the values of a specific group. (Currently used in the Oregon Legislature to define educational priorities.)

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Board Clerk
Statutorily designated officer on behalf of the Board of Education.

Board of Education
Consists of the activities of the elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This Service Area relates to a general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

Bond
A written promise, generally under seal, to pay for a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also Refunding Bonds, Serial Bonds, Surety Bond.

Bond Attorney
The attorney who approves the legality of a bond issue.

Bond Discount
The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

Bond Premium
The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

Bonded Debt
The part of the school system debt which is covered by outstanding bonds of the system.

Bond Proceeds Receivable
An account used to designate the amount receivable upon sale of bonds.

Bonds Authorized-Unissued
Bonds which the school system can issue without further proceedings other than to direct their sale. The account is included among the resources of the Capital Projects Fund Offset by a credit to Appropriations. When the bonds are sold, the account would be credited and Cash debited. An alternative approach is not to show the Bonds Authorized-Unissued account in the balance sheet but merely to call attention to the amount of bonds that have been authorized and not issued in a footnote to the appropriate balance sheet. In this case, the journal entry at the time bonds are sold would be a debit to Cash for the proceeds and a credit to the revenue account, Sales of Bonds.

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**Bonds Payable**

The face value of bonds issued and outstanding.

**Bookstore Sales**

Revenues of sales resulting from the operation of a bookstore. Bookstore sales can be part of the distributive education courses offered, pupil organization sponsored or a school system enterprise. Sales may be recorded in separate accounts according to the type of product sold.

**Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed year's expenditures and means of financing them together with information as to past year's actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

**Budget Analyst**

An assignment to a staff member consisting principally of activities relating to budget formulation, operation, and analysis.

**Budgetary Accounts**

Those accounts necessary to reflect budget operations and conditions such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also Proprietary Accounts.

**Budgetary Control**

The control or management of the business affairs of the school system in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

**Budget Document**

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two major parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past year's actual revenues, expenditures, and other data used in making the estimates. See Local Budget Law.

**Budgeting**

Continuous activity comprised of planning, formulation of a budget document, interpretation, presentation to the approving authority, formal adoption, fiscal administration, and appraisal.

**Bus Replacement Fund**

See Fund Bus Replacement.

## C

**Capital Outlay**

Amounts paid for the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. Amounts expended for land or existing buildings, improvements, or grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional and replacement of equipment. It includes initial installation or extension of service systems and other built-in equipment, as well as building additions.

**Capital Project Fund**

Used to account for all resources used for acquisition of capital facilities including real property.

**Care and Upkeep of Buildings**

Pertains to cleaning the buildings of school plants or supporting service facilities; operating such equipment as heating and ventilating systems; keeping the school plant safe for occupancy and use; and keeping the buildings and built-in equipment of the school system at their original condition of completeness and efficiency.

**Care and Upkeep of Grounds**

Pertains to maintaining the grounds and the equipment on the grounds (other than buildings) owned or used by the school or school system in a state of good condition and repair.

**Care and Upkeep of Equipment**

Pertains to maintaining equipment owned or used by the school or school system. It includes such activities as servicing and repairing furniture, machines, and other equipment that is not built-in.

**Cash**

Currency, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash; and bank deposits. Any restriction or limitations as to its availability should be indicated.

**Cash Basis**

The basis of accounting under which revenues are recorded only when actually received, and only cash disbursements are recorded as expenditures.

**Cash Change Fund**

A sum of money set aside for the purpose of providing cash register change.

**Cash Discounts**

An allowance received or given if payment is completed within a stated period. The term is not to be confused with "trade discount."

Cash With Fiscal Agent

Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

Categorical Aid

Educational support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose, e.g., special education, transportation, or vocational education.

Central Administrative Office

A building used primarily for housing personnel and equipment engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school system that are systemwide and not confined to one school, subject, or narrow phase of school activity.

Chart of Accounts

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts: a leading feature of a system of accounts.

Check

A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to his order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Chief Executive

An individual assigned to perform the head executive management activities of a school system. (See Superintendent)

Civic Activities

Pertains to providing services in connection with such school related activities as parent-teacher association meetings, and such nonschool related civic activities as public forums, lectures, and civil defense planning.

Classification, Function

As applied to expenditures, this term has reference to a group of services aimed at accomplishing a certain purpose or end.

Classification, Object

As applied to expenditures, this term has reference to an article or service purchased.

Clearing Accounts

Accounts used to accumulate total receipts or expenditures either for later distribution among the accounts to which such receipts or expenditures are properly allocable, or for recording the net differences under the proper account. See also Revolving Fund, Prepaid Expenses, and Petty Cash.

Clerk

A staff member assigned to perform clerical and kindred services consisting of such activities as preparing, transferring, transcribing, systematizing, or preserving written communications and records, or operating such mechanical equipment as bookkeeping machines, keypunch machines, duplicating machines, and tabulating machines. See Personnel Clerical.

Cocurricular Activities

Activities, under the sponsorship or direction of the school, of the type for which participation generally is not required and credit generally is not awarded.

Code, Coding

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

Communication

Expenditure for telephone and telegraph services as well as postage machine rental and postage. Costs for communications are differentiated from cost for public utility services even though telephone service may be provided by a public utility.

Community College (Junior College, Technical Institute, Etc.)

A public school usually beginning with grade 13 which offers at least one but less than four years of work, academic, vocational or high school completion, and does not grant the baccalaureate degree. See also Adult/Continuing Education.

Community Recreation

Pertains to providing recreation programs for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

Community Relations

Pertains to conducting community relations activities. It includes maintaining liaison with local civic groups, serving as the central point for all requests for public speaking engagements, responses to public inquiry, arranging for tours of, and visitations to, the school system.

Community Services

Community Services is comprised of those activities that are not directly relatable to providing education for pupils in a public school. Specifically, it is an additional responsibility delegated to the school beyond its primary function of providing education. It also consists of those services, other than public school and adult education functions, provided by the school or school system for purposes relating to the community as a whole or some segment of the community. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Comparability

The characteristic of commonality among or between selected elements measured in terms of identical constants. The accuracy of the measurement of the degree of comparability is usually dependent on the number of constants applied.

Compensation for Loss of Assets

Compensation or insurance recoveries for loss of school property. Gross expenditures from the proceeds should be charged to the property expenditure account. Separate accounts may be maintained for buildings, contents, and other.

Computer Assisted Instruction

Consists of those activities concerned with planning, programming, writing, and presenting educational programs or segments of programs which have been especially programmed for a computer to be used as the principal medium of instruction.

Constraints

Conditions which exist within and outside of a system which limit the range, level, or method of operations.

Consultant

A person who gives professional or technical advice and assistance. A consultant may perform his services under contract (purchased services) or he may be an employee on the payroll of a State agency.

Contingent Fund

Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

Contingent Liabilities

Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, and unsettied disputed claims.

Contracted Services

Services rendered by personnel who are not on the payroll of the school system including all related expense covered by the contract.

Contracts Payable

Amounts due on contracts for assets, goods, and services received by a school system.

Construction Contracts Payable

Amounts due by a school system on contracts for construction of buildings, structures, and other improvements.

Construction Contracts Payable--Retained Percentage

Liabilities on account of construction contracts for that portion of the work which has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.

Construction Work In Progress

The cost of construction work undertaken but not yet completed.

Continuing Education

See Adult/Continuing Education.

Contributions and Donations from Private Sources

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained for revenue unrestricted as to use, and revenue which is restricted as to use.

Controlling Account

An account usually kept in the general ledger in which the postings to a number of identical, similar, or related accounts are summarized so that the balance in the controlling account equals the sum of the balances of the detailed accounts. The controlling account serves as a check on the accuracy of the detailed account postings and summarizes the expenditures in relation to the budget estimates.

Cooking or Serving Worker

An assignment to a staff member to perform the activities of preparing or serving food.

Cost

The amount of money or money's worth given for property or services. Costs may be incurred even before money is paid, that is, as soon as a liability is incurred. Ultimately, however, money or money's worth must be given in exchange. Again, the cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of part or all of the materials purchased at a certain time will be reflected in the cost of articles made from such materials or in the cost of those services in the rendering of which the materials were used.

Cost Accounting

That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost-Benefit Analysis

A process which provides the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it; or, a process which provides the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternative or competing objectives.

Cost Center

The smallest segment of a program that is separately recognized in the agency's records, accounts, and reports. Program-oriented budgeting, accounting, and reporting aspects of an information system are usually built upon the identification and use of a set of cost centers.

Cost-Effectiveness Analysis

A process designed to measure the extent to which resources allocated to a specific objective under each of several alternatives actually contribute to accomplishing that objective, so that different ways of gaining the objective may be compared.

Cost Ledger

A subsidiary record wherein each project, job, production center, process, operation, product, or service is given a separate account under which all items of its cost are posted in the required detail.

Cost Per Pupil

See Current Expenditures Per Pupil.

Cost Unit

The unit or product or service whose cost is computed.

Counselor

An assignment to a staff member to perform the professional activities of assisting pupils or other persons in making plans and choices in relation to education, vocation, or personal development.

**Criteria**

Statements of preferred outcomes that are used to test the relative degrees of desirability among alternatives; standards by which a course of action is evaluated. Statements of criteria include time, conditions, and specific results expected.

**Crosswalk**

The expression of the relationship between the program structure and the appropriation/budget structure. It may be viewed as a table with the rows of the table listing the program categories and the columns showing the appropriations and the budget activities.

**Current**

As used in the handbook, the term has reference to the fiscal year in progress.

**Current Assets**

Those assets which are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash, temporary investments, and receivables which will be collected within a year from the balance sheet date.

**Current Expenditures**

See Current Expense.

**Current Expenditures Per Pupil**

Current expenditures for a given period of time divided by a pupil unit of measure.

**Current Expense**

Any expenditure except for capital outlay and debt service. If any accounts are kept on the accrual basis, current expense includes total charges incurred, whether paid or unpaid. If accounts are kept on a cash basis, it includes only actual disbursement.

**Current Expense, Total**

The total of all expenditures made during a given period of time except for capital outlay and debt service.

**Current Funds**

Money received during the current fiscal year from revenue receipts which can be used to pay obligations currently due, and surpluses reappropriated for the current fiscal year.

**Current Liabilities**

Liabilities which are payable within a relatively short period of time, usually no longer than a year.

**Current Year's Tax Levy**

Taxes levied for the current fiscal period.

Custodian

An assignment to a staff member to perform school plant housekeeping and servicing activities consisting of such services as cleaning; operating heating, ventilating, and air-conditioning systems; caring for school property; and servicing building equipment.

Custody and Care of Children

Pertains to providing custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the school system.

## D

Data

Any facts, figures, letters, words, charts, or symbols that represent an idea, condition, situation.

Data Bank

A comprehensive collection of data, usually in machine-usable form (such as punch cards, tapes, and discs), which can be used for such purposes as drawing subsamples for special studies, checking hypotheses not formulated or tested previously, facilitating historical studies, and deriving summations and correlations. Typically, an educational data bank is comprised of component files relating to specific areas of information such as pupils, staff, property, finance, instructional programs, and the community.

Data Processing

Consists of conducting and managing data processing services for the school system. It may include such activities as collecting and organizing data, converting data to machine-usable form, and preparing financial, property, pupil, personnel, program, community and statistical reports with automatic data processing equipment.

Day In Session

A day on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process. On some days the school plant itself may be closed and the student body as a whole engaged in school activities outside the school plant under the guidance and direction of teachers. Such days should be considered as days in session. Days on which school is closed for such reasons as holidays, teachers' institutes, and inclement weather should not be considered as days in session.

Day of Attendance

A day of attendance is one in which a pupil is present for the full day under the guidance and direction of a teacher while school is in session. When a student is present for only part of the day, it should be considered as a partial day of attendance in the same proportion that his time present at school bears to the total length of the school day. If overcrowded conditions make it necessary to hold two separate sessions with a different group of pupils in each session, a pupil attending for all of either session should be considered as having attended for the full day. An excused absence during examination periods or because of sickness or for any other reason should not be counted as a day of attendance. See also Day in Session.

Debt Service

Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. (Note: This definition is a modification of that in Handbook I, The Common Core of State Educational Information.)

Debt Service Fund

Used to finance and account for payment of interest and principal on all general obligation debt.

Deferred Charges

Expenditures which are not chargeable to the fiscal period in which made but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation. See also Prepaid Expenses.

Deficit

The excess of the obligations of a fund over the fund's resources.

Delinquent Taxes

Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Dental Hygienist

An assignment to a staff member who is a qualified dental hygienist to perform technical dental hygiene activities for the school system.

Dentist

An assignment to a staff member who is a qualified dentist to perform professional dentistry activities for the school system.

Deposits Payable

Liability for deposits received as a prerequisite to providing or receiving services and/or goods.

Depreciation

Loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Development

A process of systematically experimenting with new approaches to instructional or management programs to insure gradual and continuous expansion and/or improvement.

Direct Costs

Those elements of cost which can be easily, obviously, and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific activities. See also Indirect Costs.

Direct Services

Activities identifiable with a specific program. These are direct services for a particular program. Those activities concerned with teaching learners are considered to be direct services for instruction.

Director or Manager

A staff member assigned to perform the activities of directing and managing an operation of the school system/school for which policy and program plans have been broadly established.

Disbursements

Payments in Cash. See also Cash.

Distributive Education

Distributive Education includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer or user.

Double Entry

A system of bookkeeping which requires for every entry made to the debit side of an account or accounts an entry for the corresponding amount or amounts to the credit side of another account or accounts.

Due From "A" Fund

An asset account used to indicate amounts owed to a particular fund by another fund in the same school system for goods sold or services rendered. It is recommended that separate accounts be maintained for each interfund receivable.

Due From "A" Government

Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that separate accounts be maintained for each interfund receivable.

Due to Fiscal Agent

Amounts due to fiscal agents, such as commercial banks, for servicing a school system's maturing indebtedness.

**Due to "A" Fund**

A liability account used to indicate amounts owed by a particular fund to another fund in the same school system for goods and services rendered. It is recommended that separate accounts be maintained for each interfund receivable.

**Due to "A" Government**

Amounts owed by the reporting school system to the named governmental unit system. It is recommended that separate accounts be maintained for each interfund receivable.

**Dues and Fees**

Expenditures for dues and fees. This includes dues in professional organizations as determined by local education agency policy and procedures. Fee paid to paying agents are also recorded here.

## E

**Earned Interest**

Interest collected or due.

**Educational TV**

Pertains to providing educational television programs as a part of the instructional program of the school or school system. It includes writing, programming, and directing educational television programs.

**Educational Media**

Any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and nonprinted sensory materials. See also Audiovisual Aids.

**Educational Outcome**

A statement of desired learning or behavior change resulting from schooling.

**Educational Resources Management System (ERMS)**

The title of the conceptual design which describes the application of the planning-programming-budgeting-evaluating system concept to education.

**Effectiveness**

The degree to which a given set of activities achieves the stated goals and objectives of a program.

**Efficiency**

A measurement of effort, expense, or waste, which was incurred in the production of desired outcomes.

**Elections**

Pertains to services rendered in connection with any school system election, including elections of officers, bond elections (regardless of whether or not the bond issues pass), and budget and appropriation elections.

**Elementary**

Used for instructional organization providing instruction for pupils through grade 8. (Kindergarten or preprimary is included only if it is an integral part of the established school.)

**Elementary School**

See School, Elementary.

**Employee Benefits**

Amounts paid by the school system in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) Group Health or Life Insurance, (b) Contributions to Employee Retirement, (c) Social Security, (d) Workmen's Compensation, and (e) payments made to personnel on sabbatical leave.

**Encumbrances**

Obligations in the form of purchase orders, contracts, salaries, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are liquidated when the obligation is paid or when the actual liability is set up.

**Endowment Fund**

See Fund, Endowment.

**Entry**

The record of a financial transaction in its appropriate book of accounts. Also the act of recording a transaction in the books of accounts.

**Equipment**

Any instrument, machine, apparatus, or set of articles which (a) retains its original shape and appearance with use and (b) is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.

**Equity**

Equity is the mathematical excess of assets over liabilities. Generally this excess is called Fund Balance.

**Estimated Revenue**

If the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period; if the accounts are kept on a cash basis, the term designates the amount of revenues estimated to be collected during a given period.

Estimated Uncollectible Taxes
A provision of tax revenues for that portion of taxes receivable which it is estimated will not be collected in the current year. The account is shown on the balance sheet as a deduction from the Taxes Receivable account in order to arrive at the net taxes receivable.

Evaluation
Evaluation is the process of securing and processing information about the extent that plans have been followed, objectives met and goals reached for an identified endeavor.

Expenditures
Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis will include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

## F

Face Value
As applied to securities, this term designates the amount of the liability stated in the security document.

Facility
Refers to a physical place or operational unit, most generally being a building designation or number. This is a particular location of an activity or group of activities operated by a school system. Individual schools, transportation, or food services are units of specialized activities and are located at an address.

Fact
An event, feat, or a piece of information presented as having objective reality.

Federal Revenue
Revenue provided by the Federal Government. Expenditures made with this revenue should be identifiable as Federally-supported expenditures.

Federal Aid for Education
Any grant made by the Federal Government for the support of education. See also Grant, Public.

Fidelity Bond
A bond guaranteeing the school system against losses resulting from the actions of the clerk, employees, or other persons of the system. See also Surety Bond.

Fidelity Bond Premiums
Expenditures for any bonds guaranteeing the school system against losses resulting from the actions of the clerk, employees, or other persons of the system. Also recorded here are any expenditures (not judgments) made in lieu of fidelity bonds.

Financial Accounting

The recording and reporting of activities and events affecting the money of an administrative unit and its program. Specifically, it is concerned (1) with determining what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used, (2) with recording, classifying, and summarizing activities or events, (3) with analyzing and interpreting recorded data, and (4) with preparing and initialing reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Fiscal Period

Any period at the end of which a school system determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The most common fiscal period for school systems is July 1 through June 30.

Fiscal Services

Consists of activities involved with managing and conducting the fiscal operations of the school system. The Service Area includes budgeting, receiving and disbursing, financial accounting, payroll, internal auditing, and purchasing.

Fixed Assets

Land, buildings, machinery, furniture, and other equipment which the school system intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

Fixed Assets Group of Accounts

This self-balancing group of accounts is used to account for fixed assets owned by the school system. Fixed assets purchased under Lease-Purchase agreements are entered in this group after the last payment is made.

Fixed Charges

Such charges as: School board contributions to employee retirement, insurance and judgments, rental of land and buildings, and interest on current loans.

Floor Area

The sum of the areas at each floor level included within the principal outside faces of exterior walls, neglecting architectural setbacks or projections. This includes all stories or areas which have floor surfaces with clear standing head room (6'6" minimum) regardless of their use.

Food Delivery

Pertains to operating prepared food delivery vehicles within the school system.

**Food Sales to Adults**

Money received from adults for sale of food products and services. Regular meals or food products sold to staff can be segregated from special dinners and affairs for special purposes by maintaining separate accounts.

**Food Sales to Pupils**

Money received from pupils for sale of food products and services. Better financial control and analysis and reporting for Federal and State reimbursements can be obtained by maintaining separate accounts by Type of Sales, such as Type of lunch sales, milk program sales, and other sales.

**Food Services**

Consists of those activities involved with the management of food services program of the school or school system. This Service Area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

**Food Services Fund**

Used to record financial transactions related to food service operations.

**Full-Time Equivalence**

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with "1" representing one full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in the part-time position by the amount of employee time required in a corresponding full-time position. When expressed as a percentage, it should be to the nearest tenth.

**Full-Time Personnel**

See Personnel, Full-Time.

**Function**

A major group of related activities. The largest unit of work into which a system or subsystem may be divided.

**Fund**

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

**Fund Account**

An account necessary to set forth the financial operations and financial conditions of a fund.

**Fund Balance**

The excess of the assets of a fund over its liabilities; or if the fund has also other resources and obligations, the excess of resources over obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Unappropriated Fund Balance.

**Fund, Bus Replacement**

A special authorization fund by the Board of Education for the purpose of accumulating monies to purchase pupil transportation vehicles.

**Fund, Endowment**

A fund from which the income may be expended, but whose principal must remain intact.

**Fund, General**

The fund used to finance the ordinary operations of the school system. It is available for any legally authorized purpose and consists of all school money not specifically designated for some particular purpose.

**Fund, Revolving**

See Internal Service Fund.

**Fund, Sinking**

Money which has been set aside or invested for the definite purpose of meeting payments on debt at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity.

**Fund, Special Revenue**

Used to account for special programs. Uses and limitations are specified by the legal authority establishing the Fund and, generally, the resources of this Fund cannot be diverted to other uses.

## G

**Gain or Loss on Sale of Assets**

Gains or losses realized from the sale of bonds or stocks (gains realized from sale of U.S. Treasury bills represent interest income). Losses represent the excess of the cost or other basis at date of sale over the sale proceeds.

**General Administration**

Consists of those activities involved in the overall general administrative responsibility for the entire school system.

General Fund

Used to account for all transactions which do not have to be accounted for in another fund. Used to account for all ordinary operations of a school system.

General Ledger

A book, file or other device in which accounts are kept to the degree of detail necessary, that summarizes the financial transactions of the school system. General ledger accounts may be kept for any group of items of receipts or expenditures which an administrative officer wishes to maintain a close check.

Gift or Private Grant

Money received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected.

Goal

A statement of desired outcome of educational, support, or management programs. A goal is timeless and is not concerned with a particular achievement within a specified time period.

Goal, System

A goal statement that reflects the expectations of the community regarding the learning that should result from school experience.

Goal, Educational Program

A general statement of what is to be learned as a result of participating in an educational program or broad area of instruction such as mathematics, English, etc.

Goal, Course

A specific statement of what is to be learned as a result of participating in an identified course (high school or departmental elementary school) or an identified area of instruction (nondepartmentalized or nongraded elementary school).

Goal, Support Program

An outcome of a program that exists in a school system to support the entire system or one or more of the system's components, usually stated in terms of a service to be performed. Examples of support programs are planning, evaluation, data processing, fiscal services, etc.

Grant, Public

A contribution, either money or material goods, made by one governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Grants-In-Aid

Grants-in-aid are contributions made by a governmental unit to a school system and are not related to specific revenue sources of the respective governmental unit, i.e., general, or if related to specific revenue sources of the governmental unit, are distributed on some flat grant or equalization basis. Grants-in-aid are made by intermediate governments. State governments and the Federal Government.

Gross Income

Revenues before deducting any expenses.

Guidance Personnel

See Personnel, Guidance.

## H

Health Service

Pertains to physical and mental health services which are not direct instruction. It includes activities involved with providing the pupil with appropriate medical, dental, psychiatric, and nurse services.

Health Personnel

See Personnel, Health.

Home-School Counselors

See Visiting Teacher.

## I

Imprest System

A system for handling disbursements whereby a fixed amount of money is set aside for a particular purpose. Disbursements are made from time to time as needed. At certain intervals, a report is rendered of the amount disbursed, and the cash is replenished for the amount of the disbursements ordinarily by check drawn on the fund or funds from which the items are payable. The total of cash plus unreplenished disbursements must always equal the fixed sum of cash set aside.

Improvements Other Than Buildings

A fixed asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutter, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

Income Tax

Taxes measured by net income, that is, by gross income less certain deductions permitted by law. These taxes can be levied on individual, corporation or unincorporated businesses where the income is taxed distinctively from individual income. Separate accounts may be maintained for individual, corporation and unincorporated business income tax.

Indicator

An expression in quantifiable terms of a condition, variable, or behavior at a point in time, that can be used to determine progress toward a goal.

Indirect Costs

See Overhead, Indirect Expenses.

Indirect Expenses

Those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service. For example, the custodial staff may clean corridors in a school building which is used jointly by administrative, instructional, maintenance, and attendance personnel. In this case, a part of custodial salaries is an indirect expense of each service using the corridors. However, it is impossible to determine readily or accurately the amount of the salary to charge each of these services.

Indirect Services

Services for programs which cannot be identified with a specific program. All support services programs are indirect services of instruction programs.

Inservice Training

Pertains to the systematized activities directed by the school system, that contribute to the professional or occupational growth and competence of staff members during the time of their service to the school system.

Instruction

Instruction includes the activities dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving cocurricular activities; it may also be provided through some other approved medium such as television, radio, telephone, and correspondence.

Instructional Media

Consists of those activities involved with providing resources to support Instruction--for either a school or a school system.

Instructional Organization

A school or other organizational arrangement which provides instruction of a given type or types.

Instructional Personnel

See Personnel, Instructional.

Insurance and Fidelity Bond Premiums

Expenditures for all type of insurance coverage such as property, liability, fidelity bond premiums. Insurance for group health, workmen's compensation, etc., are not charged here, but are recorded under Personal Services--Employee Benefits.

Interest

A fee charged a borrower for the use of money. See also Debt Service.

Interest and Receivables

Interest received on temporary or permanent investments in United States Treasury bills, notes, bonds, savings accounts, time certificates of deposit, notes, mortgages, or other interest-bearing obligations.

Interest Receivable on Investments

The amount of interest receivable on investments, exclusive of interest purchased. Interest purchased may be shown in a separate account.

Interfund Transfers

Money which is taken from one fund under the control of the board of education and added to another fund under the board's control. Interfund transfers are not receipts or expenditures of the school system.

Intermediate Sources of Revenue

An intermediate administrative unit or a political subdivision between school systems and the State that collects revenue and distributes it to school systems in amounts different from those which were collected within such systems.

Internal Auditing

Pertains to activities involved with internal audit. It includes evaluating the adequacy of the internal control system; verifying and safeguarding assets; reviewing the reliability of the accounting and reporting systems; and ascertaining compliance with established policies and procedures.

Internal Control

A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the employees' work is subdivided so that no one employee performs a complete cycle of operations. For instance, an employee handling cash would not post the accounts receivable records. Again, under such a system, the procedures to be followed are definitely laid down, and such procedures call for proper authorizations by designated officials for all actions to be taken.

**Internal Information**

Information prepared for and distributed to learners and/or staff of a local school system. It consists of such activities as news-gathering, writing, editing, photography, and newspaper reproduction, transmitting vocally in person or by way of electronic equipment.

**Internal Service Fund**

To account for the operation of LEA functions which provide goods or services to other LEA functions, other LEA's, or to other governmental units, on a cost-reimbursable basis. Some examples of internal service funds could include central warehousing and purchasing, central data processing, and central printing and duplicating.

**Intragovernmental Service Fund**

See Internal Service Fund.

**Inventory**

A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

**Inventory of Stores for Resale**

The value of goods held by a school system for resale rather than for use in its own operation.

**Investment in General Fixed Assets**

An account in the General Fixed Assets Group of Accounts which represents the school system's equity in general fixed assets. The balance of this account is subdivided according to the source of funds which financed the asset acquisition, such as General Fund Revenues, Special Revenue Fund Revenues, Gifts.

**Investments**

Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include fixed assets used in school system operations.

**Invoice**

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

### J

**Journal**

Any form in which the financial transactions of the school system are formally recorded for the first time, such as the cash receipts book, check register, and journal voucher.

**Journal Entry**

See Entry.

Journal Voucher

A paper or form on which the financial transactions of the school system are authorized and from which any or all transactions may be entered in the books. By means of the journal voucher, the budget may be put into operation and expenditures made to meet authorized obligations. Journal vouchers are also used to set up revolving funds and petty cash funds, and for authorizing all entries in the bookkeeping system for which no other authorizations, such as deposit slips, invoices, etc., are available. A form of journal voucher is a memorandum in the school board minutes.

Judgment

An amount to be collected by the school system as the result of a court decision.

Judgments Against the School System

Expenditures from current funds for all judgments (except as indicated) against the school system that are not covered by liability insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school system resulting from failure to pay bills or debt service, are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

Judgments Payable

Amounts due to be paid by a school system as the result of court decisions, including condemnation awards in payment for private property taken for public use.

Junior College

See Community College.

Junior High School

See School, Junior High.

Junior-Senior High School

See School, Junior-Senior High.

## K

Kindergarten

A group or class that is organized to provide educational experiences for children for the year immediately preceding the first grade and conducted during the regular school year.

## L

Laborer

An assignment to a staff member to perform manual labor not classified in another assignment activity classification.

**LEA**

An abbreviation for Local Education Agency which may be a school district or educational service district.

**Land Acquisition and Improvement**

A fixed asset account which reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

**Ledger**

A group of accounts in which are recorded the financial transactions of a governmental unit or other organization. Also see General Ledger, Appropriation Ledger, Allotment Ledger.

**Legal Services**

Counseling services of a legal nature to the School District.

**Levy**

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**Liabilities**

Debt or other legal obligations arising out of transactions in the past which are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

**Liability Insurance**

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

**Library Books**

Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books.

**Loans**

See Bond, and Short-Term Loan.

## M

**Maintenance of Plant (Plant Repairs and Repair and Replacement of Equipment)**

Those activities which are concerned with keeping the grounds, buildings, and equipment at a condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Maintenance Warehouse

A building used primarily for housing personnel and equipment engaged in activities concerned with the repair, upkeep of grounds, buildings, and equipment, or with the manufacture of equipment. This includes building facilities or carpenters, cabinet makers, machinists, mechanics, painters, plumbers, electricians, and groundskeepers.

Maintenance Personnel

An assignment to a staff member to perform the activities of a recognized craft or trade such as carpentry, masonry, plastering, painting, plumbing, steamfitting, sheetmetal work, glazing, and mechanical repairing.

Management

Those activities which have as their purpose the general direction, execution, and control of the affairs of an agency or an organizational unit within the agency.

Management Information System

A network of communication channels (voice, digital, etc.) that acquires, retrieves, and redistributes data used in managing the educational process and in supporting the individual and collective decisionmaking process.

Manager

See Director.

Matured Bonds Payable

Bonds which have reached or passed their maturity date but which remain unpaid.

Matured Interest Payable

Interest on bonds which has reached the maturity date but which remains unpaid.

Measurement

An act or process to determine the degree of quality or quantity by comparison to a standard or norm.

Membership

A pupil is a member of a class or school from the date he presents himself at the school and is placed on the current roll until he permanently leaves the class or school for one of the causes recognized as sufficient by the State. The date of permanent withdrawal should be the date on which it is officially known that the pupil has left school, and not necessarily the first day after the date of last attendance. Membership is obtained by adding the total original entries and the total reentries and subtracting the total withdrawals; it may also be obtained by adding the total number present and the total number absent.

Membership, Average Daily

See Average Daily Membership.

**Memorandum Accounting**

An informal record of a school system transaction that cannot be recorded under the regular financial accounts but for which a record is desired.

**Middle/Junior High School**

See School-Middle/Junior High.

**Migrant Education**

A program of instruction and services for those children who move periodically with their families from one school district to another in order that a parent or other member of the immediate family may secure seasonal employment.

**Miscellaneous Expense**

Expenditures for expenses not classified in other accounts. Systems are cautioned to use the account title only after all other attempts to classify have been exhausted.

**Model**

As used in this handbook, a representation made to be copied, followed, or imitated because of its feasibility, excellence, or worth.

**Multi-Year Financial Plan (MYFP)**

The MYFP presents in tabular form and, for a period of years, financial estimates of programs. These estimates should reflect the future financial impact of current decisions. The data in MYFP should be organized along the lines of the program structure.

## N

**Needs Assessment**

The process of determining the discrepancies which exist between goals and current status and may determine priorities for their alleviation.

**Net Expenditure**

The actual outlay of money by the school system for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

**Net Income**

In an enterprise fund, the balance remaining after deducting from the gross revenue for a given period all operating expenses and income deductions during the same period. See Revenue.

**Noncategorical Aid**

This is revenue from any or all sources which is not identifiable with specific expenditures, i.e., it is general fund revenue which loses its identity as it is expended for objects relating to many service areas.

Nonpublic School

A school established by an individual, institution, or agency other than the State, subdivisions of the State, or the Federal Government, which usually is supported primarily by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

Non-Resident Student

See Pupil, Non-Resident.

## O

Object

An object of expenditure refers to the commodity or service obtained from a specific expenditure.

Object of Expenditure

As used in expenditure classification, "object" applies to the article purchased or the services obtained.

Objective

A desired outcome or process which can be identified with a performer and which can be measured within a given time frame and under specifiable conditions at a stated criterion level.

Objective, Product

One of the two major classifications of objectives. The outcome may be the production of a product (report, film, learning package, etc.) or a behavioral change (see behavioral objective).

Objective, Process

One of the two major classifications of objectives. The outcome is the performance of a process such as conduct a workshop, write a report, survey the public. (An instructional objective is in the process classification.)

Objective, System

An objective that reflects the expectations of the community regarding the learning that should result from school experience.

Objective, Educational Program

An objective stating what is to be learned as a result of participating in an educational program in broad areas of instruction such as mathematics, English, etc.

Objective, Course

An objective stating what is to be learned as a result of participating in an identified course (high school or departmental elementary school) or an identified area of instruction (nondepartmentalized or nongraded elementary school).

Objective, Program Change

A statement of the intent to change a program for the purpose of improving its effectiveness or efficiency. This statement includes a rationale, an explanation of the change to be made, the methods and procedures to be used, the program outcomes that will be affected, the methods and procedures to be used in evaluating the effect of the change on program outcomes, the resources required to accomplish the change, and the time it is to become operational.

Objective, Behavioral

An objective that relates to a change in learner behavior. The behavior may be covert, overt or attitudinal.

Objective, Performance

Same as Objective, Behavioral.

Objective, Instructional

Same as Objective, Behavioral.

Obligations

Amounts which the school system will be required to meet out of its resources, including both liabilities and encumbrances.

Office of the Principal

Pertains to directing and managing the school administration service area. It includes the activities performed by the Principal, Assistant Principals, and other assistants, in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system.

Office of the Superintendent

Pertains to the activities performed by the superintendent and such assistants as deputy, associate and assistant superintendents, in general direction and management of all affairs of the school system. It includes evaluation of, and assignment of duties to all staff members reporting to those in the General Administration Service Area.

Operation and Maintenance of Plant

Consists of activities involved with keeping the physical plant open and ready for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. This Service Area is applicable to individual schools as well as to a school system.

### Overhead

Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures which do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision, and other similar items.

### Overtime Salaries

Gross salary paid to employees for work performed in addition to the normal work period. The terms of such payment for overtime are a matter of State and local regulation and interpretation.

## P

### Payments in Lieu of Taxes

Payments made out of general revenues by a governmental unit to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as other privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property.

### Payments to Other Governmental Units

Pertains to conduit-type payments to school systems, municipalities, the State government, and the Federal government. This is to be distinguished from payments to another governmental unit for services, materials or other charges, the benefit of which accrues to the system or its enrolled pupils and should be recorded under the area of responsibility to which they relate. Examples of conduit-type payments are (1) tuition paid to another school system for special education classes, and (2) where a system serves as a distributing agency of funds belonging to another governmental unit. Examples of nonconduit payments would be (1) payment for computer services to a cooperative school agency, a municipality, or the State, which would be recorded under the Data Processing service area, and (2) payments to a municipality for service to its buildings and grounds department's trucks would be recorded in the school system's service area Care and Upkeep of Vehicles.

### Payroll

A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as Federal income tax withholdings, retirement and social security.

### Payroll Deductions and Withholding

Amounts deducted from employees' salaries for taxes required to be withheld and other purposes. Separate liability accounts should be used for each type of deduction.

Penalties and Interest on Taxes

Amount collected as penalties for the payment of taxes after the due date or dates, and the interest charged on delinquent taxes from the due date to the date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.

Pension System

A retirement plan whereby persons leaving service in the educational system because of age, disability, or length of service receive payments from funds to which they have not contributed. See also, Retirement Fund System.

Personnel, Administrative

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the regulation, direction, and control of the affairs of a school, or system-wide responsibility.

Personnel, Clerical

Personnel occupaying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks and shipping clerks.

Personnel, Full-Time

School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

Personnel, Guidance

Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classify here: counselors, deans, placement counselors, guidance specialists, and similar personnel. This refers to both certificated and noncertificated personnel.

Personnel, Health

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

Personnel, Instructional

Those who render direct and personal services which are in the nature of teaching. Included here are: teachers (including teachers of homebound), teacher aides, secretaries for teachers, special graders, substitute teachers and clerks serving teachers only. Attendance personnel, health personnel and clerical personnel should not be included as instructional personnel.

Personnel, Maintenance

Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

Personnel, Operational

Personnel on the school payroll who are primarily engaged in keeping the physical plant open and ready for use. Included are personnel engaged in cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other such work except repairing, which is repeated somewhat regularly: daily, weekly, monthly, or seasonally.

Personnel, Part-Time

Personnel who occupy positions the duties of which require less than full-time service. This includes those employed full-time for part of the school year, part-time for all of the school, and part-time for part of the school year. See also Personnel, Full-Time.

Personnel, Psychological

This term applies to psychologists and psychometrists. It does not apply to psyciatrists and psyciatric social workers; they are treated as health personnel.

Petty Cash

A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming. Also, a sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amounts. See also Imprest System.

Physician

An assignment to a staff member who is a qualified medical doctor to perform medical or psychiatric service activities for the school system.

Planning

The selection or identification of the overall goals, priorities, and objectives and the formulation of various courses of action in terms of identification of needs and relative costs or benefits for the purpose of deciding on courses of action to be followed in working toward achieving these goals, priorities, and objectives.

Planning-Programming-Budgeting-Evaluation System

A structured procedure for determining policy in the allocation of resources for accomplishment of priority programs; it emphasizes long-range planning, analytic evaluative tools, and economic rationality in the setting of goals and objectives in the determination of programs.

Posting

The act of transferring to an account in a ledger the detailed or summarized data contained in the cash receipts book, check register, journal voucher, or similar books or documents of original entry.

Premium, Bond

See Bond Premium.

**Premium on Bonds Sold**

That portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate.

**Prepaid Expenses**

Expenses entered in the accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.

**Primary Level**

A distinct organization within an elementary school for pupils in the primary grades or years, usually grade 1 through grade 3 or the equivalent.

**Principal of a School**

The administrative head of a school (not school system) to whom has been delegated the major responsibility for the coordination and supervision of the activities of the school.

**Principal of Bonds**

The face value of bonds. See also Face Value.

**Printing and Binding**

Amounts paid for job printing and binding, usually following the specifications of the local education agency. This includes the design and printing of forms and posters as well as printing and binding local education agency publications. Preprinted standard forms purchased are not charged here, but are recorded under Supplies and Materials.

**Printing, Publication, and Duplicating Services**

Pertains to printing and publishing administrative publications such as annual reports, school directory, and manuals. It also includes providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

**Productivity**

A measurement of the degree to which an organization has produced (educational) goods or services of a specifiable quantity and/or quality efficiently and effectively.

**Professional**

A term denoting the level of personnel who have had extensive training in a particular line of work (usually a minimum of a bachelor's degree) and who perform activities regarded as professional by the laws and regulations established by the State or other professional requirements recognized by the State.

Professional and Technical Services

Services of individuals having extensive training in a particular line of work; persons with a high degree of skills acquired through special preparation. This includes such services as those provided by architects, auditors, dentists and doctors, consultants, lawyers, tax collectors, data processing service bureaus, and others.

Program

A series of interdependent, closely related services and/or activities progressing toward or contributing to a common objective or set of allied objectives.

Program Budget

The program budget in a PPBS is a statement of policy that relates costs to goals, objectives, and programs based upon a program structure classification. When the goals and objectives of a school district have been defined and the programs to meet these objectives have been documented, the estimated costs of these programs must be reported in the Program Budget.

Program Change Proposal

A proposal for additions, deletions or modifications to an approved budget change at times other than the preparation of the annual budget.

Program Costs

Costs which are incurred and allocated by programs rather than by organizations. Program costs should be those direct costs that are essential to maintain the program. See also Direct Costs.

Program Element

Each part of the operating program identified by a discrete program classification. The purpose for identifying a program element is to facilitate the process of quantifying the several characteristics (properties) of the element.

Program Structure

The hierarchial arrangement of programs, and programs and elements which represent the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. It facilitates analytic comparisons of the costs and effectiveness of alternative programs; programs may cut across existing departments and agencies.

Programming

The development of programs to meet specified objectives, the analysis of alternative usages to accomplish the objective, and the identification of organizational units to carry out the program.

Property Insurance

All forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause.

**Proprietary Accounts**

Those accounts which show actual financial conditions and operations such as actual assets, liabilities, reserves, surplus, revenues, and expenditures, as distinguished from budgetary accounts. See also Budgetary Accounts.

**Proposed Accomplishment**

A statement of a desired outcome within a specified period of time.

**Prorating**

The allocation of parts of a single expenditure to two or more different accounts in proportion to the benefits which the expenditure provides for the purpose or program area for which the accounts were established.

**Psychologist**

An assignment to a staff member to perform the professional activities of a psychologist in the service of the school system.

**Public Information**

Pertains to disseminating information for public consumption through news media about the condition and progress of education in the school system. It consists of such activities as making news releases, speaking to civic groups or other assemblies, and appearing on local radio and television programs to discuss school system programs.

**Public Library**

A library operated by publicly elected or appointed officials and open to the public. When the library is supported wholly or partially by a public school, the expense is charged to Community Services.

**Public Relations**

See Community Relations.

**Public School**

A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported primarily by public funds.

**Public Utility Services**

Expenditures for services usually provided by public utilities such as Water, Sewerage, Electricity, Gas, and Garbage. This includes those same services whether the utility company be public or private. Costs for telephone and telegraph are not charged here, but are recorded under Communication.

**Purchase Order**

A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Purchased Services**

See Contracted Services.

Purchasing

Acquiring supplies, equipment, materials, and services used in school or school system operation.

Purchasing Clerk

A staff member assigned to perform activities in connection with acquiring property supplies, and materials for the school system.

## R

Real Property

Land improvements to site, and buildings.

Rebates

See Refund.

Receipts, Nonrevenue

Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most of the nonrevenue receipts.

Receipts, Revenue

Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

Record Management, Pupils

Maintaining records and files on pupils. It includes file updating and record retention.

Records

Written statements of information which are made by a person, unit or organization for the use of that person, unit, or organization.

Recruitment and Placement

Employing and assigning personnel for the school system.

Redemption of Principal

Expenditures from current funds to retire serial bonds, long-term loans of more than five years, and short-term loans of less than five years.

Refund

Amount paid back or credit allowed because of an over-collection or on account of the return of an object sold to pay back or allow credit for an amount because of an over-collection or because of the return of an object sold; to provide for the payment of a loan through cash or credit secured by a new loan.

Refunding Bonds

Bonds issued to pay off bonds already outstanding.

## Refund of Prior Year's Expenditures

Money received in refund of an expenditure made to a prior fiscal year's budget. A refund of an expenditure made in the same fiscal year's budget may be recorded in the appropriate expenditure account as a reduction of the expenditure.

## Register

A record for the consecutive entry of a certain class of events, documents, or transactions, with a proper notation of all of the required particulars. The form of register for accounting purposes varies from a one column to a multi-columnar sheet of special design whereon the entries are distributed, summarized, and aggregated usually for convenient posting to the accounts.

## Regular School Transportation

Transportation of pupils attending regular school. Separate accounts may be maintained for transportation fees received from patrons, and for transportation fees received from other school systems.

## Regular School Tuition

Tuition for resident and nonresident pupils attending the regular schools in the system. Separate accounts may be maintained for tuition received from patrons, and for tuition received from other school systems.

## Regular Salaries

Full-time, part-time, and prorated portions of the gross salary costs for work performed by employees of the school system who are considered to be in positions of a permanent nature.

## Reimbursement

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit, or department, or for an individual, firm, or corporation.

## Remodeling

Any major permanent structural improvement to a building. It includes changes of partitions, roof structure, or walls. Repairs are not included here but are included under maintenance.

## Rentals Received

Money received from the rental of school property, real or personal.

## Rentals Expended

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency. This includes bus and other vehicle rental when operated by local education agency personnel, lease of data processing equipment, lease-purchase arrangements, and similar rental agreements.

## Repairs

The restoration of a given piece of equipment, of a given building, or of grounds. See also Maintenance of Plant.

Repairs and Maintenance Service

Repairs and maintenance service not provided directly by local education agency personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovating and remodeling are not charged here, but are recorded under Capital Outlay.

Replacement of Equipment

A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped, or written off the records, and serving the same purpose as the replaced unit in the same way.

Reports

Written statements of information which are made by a person, unit, or organization for the use of some other person, unit, or organization.

Requisition

A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Research

Systematic study and investigation in some field of knowledge, undertaken to establish facts or principles.

Research, Planning, Development, and Evaluation

Consist of the activities involved with conducting and managing research, planning, development, and evaluation functions for the school system.

Reserve for Encumbrances

The segregation of a portion of a fund balance to provide for unliquidated encumbrances.

Reserve for Inventory

The segregation of a portion of a fund balance to indicate those assets equal to the amount of inventories of supplies and inventories on hand.

Reserve for "A" (Special Purposes)

A portion of a fund balance to indicate that assets equal to the amount of the reserve are segregated for the named special purpose.

Resident Student

A student whose legal residence is within the geographic area served by a specified school, LEA, or institution.

Restricted Grants-In-Aid

Revenues received as grants by the school system which must be used for a categorical or specific purpose. If such money is not completely used by the school system, it usually must be returned to the government unit. Separate accounts may be maintained for general source grant-in-aid which is not related to specific revenue sources of the governmental unit, and for those assigned to specific source of revenues as appropriate.

**Retirement Fund System**

A plan whereby a fund of money, built up through contributions from participants and other sources, is used to make regular payments to those who retire from service in the educational system by reason of age, disability, or length of service. See also Pension Systems.

**Revenues**

For those revenues which are recorded on the accrual basis (q.v.), this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in Enterprise and Intragovernmental Service Funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

**Revenues Collected in Advance**

A liability account which represents revenues collected before they become due.

**Revenue Receipts**

See Receipts, Revenue.

**Revolving Fund**

See Fund, Revolving.

## S

**Salary**

The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the school system. Payments for sabbatical leave are also considered as salary.

**Sale of Fixed Assets**

Proceeds from the sale of school property. Separate accounts may be maintained for sale of real property and for sale of equipment.

**Sales and Use Tax**

Taxes imposed upon the sale and consumption of goods and services. It can be imposed upon the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the school system jurisdiction with few or limited exemptions, or as a tax upon the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes.

Sales of Bonds

Proceeds from the sales of bonds, except that if bonds are sold at a premium, only those proceeds representing the par value of the bonds would be included. The proceeds from the sale of bonds constitute a revenue of the Capital Projects Fund but not of the school system as a whole.

School

A division of the school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

School Administration

Consists of those activities which have overall administrative responsibility for a single school.

School Bus

A vehicle used for the transportation of students meeting the standards established by the State.

School District

This term is used synonymously with the term "administrative unit, local basic." See also Administrative Unit, Local Basic; School; and School System.

School, Elementary

A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. In this handbook this term includes kindergartens and nursery schools if they are under the control of the local board of education.

School, Junior High

A separately organized and administered secondary school intermediate between the elementary and senior high schools, usually including grades 7, 8, and 9 (in a 6-3-3 plan) or grades 7 and 8 (in a 6-2-4 plan).

School, Junior-Senior High

A secondary school organized on a junior-senior basis and administered under one head as one unit. This includes secondary school organized on a two-year junior and a four-year senior high school plan, a three-year junior and a three-year senior high school plan, and any other plan based on a junior-senior organization.

School, Middle/Junior High

A separately organized and administered school usually beginning with grade 6 or 7 or its equivalent and including at least two grades or years. Most middle schools presume, in ultimate plan if not in present reality, a four-year high school for the grades or years which follow, as in a 4-4-4 plan or a 5-3-4 plan.

**School, Nursery**

A beginning group or class that is organized to provide educational experiences for children for the year immediately preceding the kindergarten and conducted during the regular school year. These groups are sometimes called "preschool groups," "child care centers," or "cooperative nursery schools."

**School Plant**

The site, buildings, and fixed equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

**School, Nonpublic**

A school established by an agency other than the State or its subdivisions which is primarily supported by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

**School, Public**

See Public School.

**School, Regular 4-Year High**

A 4-year high school immediately following elementary school in an 8-4 plan or, in some instances, 7-4 plan. This does not include vocational or trade high schools. See also School, Vocational.

**School, Secondary**

In this handbook a secondary school comprises any span of grades beginning with the next grade following the elementary school and ending with or below grade 12, including junior high schools, the different types of high schools, and vocational or trade high schools.

**School, Senior High**

A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system.

**School Site**

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and playfields.

**School, Summer**

The name usually applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

**School System**

See Administrative Unit, Local Basic.

**School Term**

A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. See also Term.

School, Twelve Months

A year-round school program established in a school district whereby all or part of the students are in attendance.

Securities

Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments.

Serial Bonds

Issues redeemable by installments.

Shared Revenue

Revenue which is levied by one governmental unit but shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-Term Loan

A loan payable in the same fiscal year in which the money was borrowed.

Sick Pay

That portion of compensation paid to an employe for sick leave on account of sickness or injury which prevents the employe from performing the normal work functions of the employe's job.

Sinking Fund

See Fund, Sinking.

Social Work

Pertains to the prevention or solution of the personal, social, and emotional problems of pupils which involve family, school, and community relationships and which have a bearing upon the quality of the school work of pupils. It includes diagnosing the problems of pupils arising out of the home, school, or community; casework services for the child, parent, or both; interpreting problems of pupils for other staff members; and promoting modification of the circumstances surrounding the individual pupil.

Social Worker

A staff member assigned to perform the professional activities of assisting in the prevention of or solution to the personal, social, and emotional problems of individuals which involve such relationships as those of the family, school, and community.

Source of Funds

This dimension identifies the expenditures with the source of revenue, i.e., Local, Intermediate, State, Federal, and Other to differentiate categorical aid expenditures from noncategorical expenditures.

Special Assessments

See Assessments, Special.

Special Cost Centers

A dimension for accumulating additional details on costs of a segment of an existing cost care center or for accumulating costs of a temporary program, or project for evaluative purposes. See also Cost Center.

Special Education

Consists of direct instructional activities designed primarily to deal with the following pupil exceptionalities: (1) Physically handicapped; (2) Emotionally and/or socially handicapped; (3) Culturally handicapped including compensatory education; (4) Mentally retarded; (5) Mentally gifted and talented; and, (6) With learning disabilities. The Special Education Services Area includes Preprimary, Elementary, Secondary, or Adult/Continuing Education.

Special Revenue Fund

See Fund, Special Revenue.

Staff Accounting

Pertains to services rendered in connection with the systematic recording, filing, and storing of information related to staff members employed by the school system.

Staff Services

The activities concerned with recruiting, accounting, placing, transferring, and training staff employed by a school system.

Standard

A criterion establishing a level of achievement.

State Aid for Education

Any grant made by a State government for the support of education. See also Grant, Public.

Statistical Services

Services concerned with collecting, organizing, summarizing, analyzing, and disseminating educational data pertinent to various educational interests, including pupils, staff, instruction, facilities, and finance.

Stores

Supplies, materials and equipment in store rooms subject to requisition.

Stores Handler

An assignment to a staff member to perform the activities of receiving, storing, and dispensing school supplies, materials, and equipment.

Student

A term synonymous with the term "pupil" in the Oregon Revised Statutes and Oregon Administrative Rules.

Student-Body Activities

Cocurricular activities for students--such as entertainment, publications, and clubs--that are managed or operated by students under the guidance or supervision of staff members. See also Cocurricular Activities.

Student, Homebound

A student who is unable to attend classes and for whom instruction is provided at home by a teacher.

Student, Nonresident, of School System
A student who resides outside the school system.

Student, Nonresident, of Attendance Area
A student who resides outside the geographic area normally served by the school he attends.

Student, Nontuition
A student, usually a resident of the school system, for whom no tuition is paid.

Student Organization Membership (Student Body)
A school organization for students which they may join. Membership usually grants the student certain privileges such as the right to be admitted to dances or athletic contests without charge or at a reduced rate.

Student, Part-Time
A student who is carrying less than a full course load as determined by the state or the local school system.

Student, Partial-Tuition
A student for whom tuition is paid, but less than the usual amount.

Student, Resident, of School District
A student who resides within the school district.

Student, Resident, of an Institution
A student who, while school is in session, resides in an institution (such as a residential school or a residential child-caring institution) rather than in a private home.

Student, Resident, of Attendance Area
A student who resides within the geographic area normally served by the school he attends.

Student Services
Consists of those activities other than teaching which assist students in their learning experiences. This Service Area is applicable to both individual schools and school systems.

Student, Transfer
A student who severs his connections with a class, grade, or school in order to transfer to another class, grade, or school. This includes students who transfer or are promoted from an elementary school to a secondary school or from a junior high school to a senior high school.

Student Transportation Services
Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school, or trips to school activities. This Service Area is applicable to both school and school systems.

Student, Transported
As used in this Handbook, a student is transported to and from school at public expense.

**Student, Tuition**

A student for whom tuition is paid.

**Student, Unclassified Elementary**

An elementary school student who is not classified according to grade.

**Subject Matter Area**

A Subject Matter Area is a grouping of related subjects or units of subject matter under a heading such as language arts (English), foreign languages, art, music, natural sciences, industrial arts, home economics, agriculture, business, physical education, and trades and industrial occupations.

**Subsidiary Accounts**

Related accounts which support in detail the summaries recorded in a controlling account.

**Summer School**

See School, Summer.

**Summer School Tuition**

Money received as tuition for pupils attending summer school classes. Separate accounts may be maintained for tuition received for residents, and for tuition received for nonresidents.

**Supervisor of Instruction**

An individual assigned to guide the instructional processes in a general way.

**Supply**

Consumable material used in the operation of a local education agency, including freight and cartage. See list of supplies and criteria for determining whether or not an item is supply or equipment in Appendix A.

**Support Services**

A program that exists in a school system to support the entire system or one or more of the systems' components. Examples are planning, evaluation, data processing, fiscal services, etc.

**Surety Bond**

A written promise to pay damages or to indemnify against losses caused by the part or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

**System**

A system is the product or result of the application of a system approach--the operating vehicle which "works the plan," implements the management plan and produces the product. The system is the sum total of the parts (functions) working independently and together to achieve the specified objectives.

System Analysis

A process involving the search for alternatives and an evaluation of alternatives which are relevant to defined objectives, based on judgment, and wherever possible, on quantitative methods.

System Approach

A formal, logical process or method for planning, designing, producing and implementing and evaluating a system; a problem-solving process through which feasible management and curriculum plans are developed.

Systemwide

Activities which extend or apply to all of the schools in the school system or to all of the schools in the school system where the activities apply.

## T

Tangible Property

(1) The worth of tangible assets such as plant and equipment, and of current assets: going-concern value of assets other than intangible. (2) That part of the value of a business enterprise which can be imputed to its tangible assets.

Task

The smallest unit of work to be undertaken in pursuit of a goal or objective.

Tax Assessment and Collection

Activities connected with assigning and recording equitable values to real and personal property, assigning a dollars yield per thousand dollars.

Tax Liens Receivable

Legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. The account includes delinquent taxes, interest and penalties receivable up to the date the lien becomes effective plus the cost of holding the sale.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Taxes Levied for Other Governmental Units

Taxes levied by a governmental unit as agent for another governmental unit, and which are to be collected, held in trust, and disbursed to the proper unit. They consist of both current and delinquent taxes and may also include tax liens. No allowance for estimated uncollectible taxes is set up against these taxes because the school system is usually liable only for the amount actually collected. It is recommended that separate accounts be maintained for each receivable.

**Taxes Receivable**

The uncollected portion of taxes which a school system or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.

**Teacher**

An assignment to a staff member to instruct pupils. The assignment may be in course or noncourse instructional situations.

**Teaching Aide**

A person who performs activities of a nature which are not classified as professional education, but which assist a staff member to perform professional educational teaching assignments.

**Teaching Assistant**

A person who performs activities auxiliary to classroom instruction under the direction of a teacher. The person may be a student-teacher, parent, or pupil.

**Technical Education**

Technical Education is concerned with that body of knowledge organized in a planned sequence of classroom and/or laboratory experiences to prepare pupils for a cluster of job opportunities in a specialized field of technology.

**Temporary Salaries**

Full-time, part-time and prorated portions of the gross salary costs for work by employees of the school system who are hired on a temporary or substitute basis.

**Term**

A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. A term may be described as a semester, quarter, etc.

**Testing Technician**

An assignment to a staff member consisting principally of the activities of administering educational and psychological tests.

**Therapist**

An assignment to a staff member to perform activities involving occupational or physical methods of treatment and rehabilitation other than the use of drugs or surgery.

**Total Days Attendance**

The sum of the days present (actually attended) of all pupils when school was actually in session during the year. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. See also Day in Session and Day of Attendance.

**Total Days Membership**

The sum of the days present and absent of all pupils when school was actually in session during the year. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. See also Day in Session and Day of Attendance.

**Trade Discount**

An allowance usually varying in percentage with volume of transactions, made to those engaged in certain businesses and allowable irrespective of the time when the account is paid. The term should not be confused with "cash discount."

**Transfer from Other Funds**

Money received unconditionally from another fund without expectation of repayment. Such monies are revenues of the receiving fund, but not of the school system as a whole. Separate accounts may be maintained for specific funds.

**Transfers Between Funds**

See Interfund Transfers.

**Transportation Fees**

Money received for transportation of pupils.

**Travel Expenses**

Costs for transportation, meals, hotel, and other expenses associated with traveling on business for the local education agency. Payments for Per Diem in lieu of reimbursements for subsistence (room and board) also are charged here.

**Trial Balance**

A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a controlling account, the ledger from which the figures are taken is said to be "in balance."

**Trust and Agency Funds**

Used to account for money and property held in trust by a school system for individuals, government entities or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the school system, held for a short period, and then disbursed to authorized recipients.

**Tuition Expended**

Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside the State of the paying local education agency.

**Tuition Received**

Money received from pupils, their parents, welfare agencies or other school systems for education provided in the schools of the system.

## U

**Unamortized Discounts on Investments**

The excess of the face value of securities over the amount paid for them which has not yet been written off.

**Unamortized Premiums on Bonds Sold**

An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

**Unamortized Premiums on Investments**

The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is normally restricted to long-term investments.

**Unappropriated Fund Balance**

That portion of the Fund Balance which is not segregated for specific purposes.

**Unencumbered Balance of Appropriation**

That portion of an appropriation not yet expended or encumbered; the balance remaining after deducting from the appropriation the accumulated expenditures and outstanding encumbrances.

**Unexpended Balance of Appropriation**

That portion of an appropriation which has not been expended; the balance remaining after deducting from the appropriation the accumulated expenditures.

**Unit Cost**

Expenditures for a function, activity, or service divided by the total number of units for which the function, activity, or service was provided.

**Unliquidated Encumbrances**

Encumbrances outstanding. See also Encumbrances.

**Unrestricted Grants-In-Aid**

Revenues received as grants by the school system which can be used for any legal purpose desired by the school system without restriction.

## V

**Vehicle Operator**

A person who drives a vehicle such as a bus, truck, or automobile used in the service of the school system.

**Vehicle, Privately Owned**

A vehicle not owned by a public body.

**Vehicle Servicing and Maintenance**

Pertains to maintaining vehicles in as nearly new condition and original efficiency as possible. It includes repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, preventive maintenance, and inspection of vehicles for safety.

**Visiting Teacher (Home-School Counselor)**

A person who visits pupils and parents in the home assisting the school and the home in solving the personal adjustment problems of pupils.

**Vocational and/or Technical School**

A school which is separately organized under the direction and management of an administrator (such as a principal) for the primary purpose of offering education and training in one or more semiskilled, skilled, or technical occupations.

**Voucher**

A document which authorizes the payment of money and usually indicates the accounts to be charged.

**Voucher System**

A system which calls for the preparation of vouchers for transactions involving payments and for the recording of such vouchers in a special book of original entry known as a voucher register in the order in which payment is approved.

**Vouchers Payable**

Liabilities for goods and services received as evidenced by vouchers which have been pre-audited and approved for payment but which have not been paid.

## W

**Warehouse Inventory Adjustment**

Amounts reflected as a result of an audit or count of items held in a store or warehouse inventory.

**Warehousing and Distribution**

Pertains to the operation of the activities of receiving, storing, and distributing supplies, equipment, materials, and mail.

**Warrant**

A written order drawn by the school board or its authorized officer directing the appropriate governmental treasurer to pay a specified amount to a designated payee.

**Warrant Interest**

Interest paid on warrants.

**Warrants Payable**

The total amount of unpaid warrants.

Welfare Activities

Pertains to providing for personal needs of indigent persons, when such aid is restricted to indigent persons, and for providing services in connection with disaster relief.

Withholding

An amount deducted from a salary or wage payment specified by law or regulation.

Work Order

A written order authorizing and directing the performance of a certain task, issued to the person who is to direct the work. Among the information shown on the order are the nature and location of the job, specifications of the work to be performed, and a job number which is referred to in reporting the amount of labor, materials, and equipment used.

Working Capital Fund

See Internal Service Fund.